

# City of California City Water and Sewer Rate Study



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# City of California City

## WATER AND SEWER RATE STUDY

### EXECUTIVE SUMMARY

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The City of California City is located in eastern Kern County and has a population of approximately 14,000 residents composed of primarily single-family residential homes with some multi-family surrounding a limited commercial sector. It is geographically the third largest city in California, occupying 203 square miles. The City's first development opened in 1958, and the City was incorporated in 1965.

The City is divided into several distinct regions. "First Community" is the most densely populated area of the City, containing almost all housing and over 75% of the City's population. "Second Community" is located to the north east of "First Community" at a higher elevation and contains only about 20 homes and the California City Correctional Center. Other small sub-communities include "Wonder Acres," an annexed settlement located on the intersection of California City Boulevard and Highway 14, and "Rancho Tract," a 2 and ½ acre lot on a hill south of First Community.

California City is a full service city providing police protection, fire suppression and prevention, senior services, local transportation, recreation programs, permit processing, public works, sewer and storm drain maintenance, street maintenance, and other general administrative services. The City also owns and operates the California City Municipal Airport and two 18-hole golf courses—Tierra De Sol and Par 3.

### SEWER ENTERPRISE

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The first Wastewater Treatment Facility built in the 1960's was a system of lagoons which used solar evaporation for disposal. The plant was converted to a mechanical process in 1994 and upgraded again in 2001. The initial WWTP was designed to treat inflows of 1 mgd (million gallons per day) and peak flows of 2 mgd. However, the construction of a 2,400 bed, privately owned prison, the California City Correctional Facility, contributed to the need to upgrade the plant to its current capacity, which accommodates average daily flows of 1.5 mgd and peak daily flows of 3 mgd.

According to the 2002 California City Sewer Master Plan, 66% of California City residents utilize onsite wastewater treatment and disposal (septic tanks and leach lines). There are approximately 1,360 residential "equivalent dwelling units" served by the sewer system. (An

EDU, or equivalent dwelling unit, is a source of wastewater equivalent to a typical single family dwelling.)

The California Regional Water Quality Control Board, Lahonton Region has a 1989 Memorandum of Understanding with the City, which limits 5,707 acres of mapped City land to maximum density criteria of 2 EDU's per acre for individual waste disposal systems in both new and existing land developments. If sewer connections are not established to reduce the Lahonton septic density, a building moratorium could occur in the next building boom. The possibility of future septic tank regulations in California and the Memorandum of Understanding both indicate that future growth of the City will require a significant number of connections to the sewer system.

Sewer charges as of Fiscal Year 2014 are listed in **Table 1**. Sewer rates were last updated (3%) on the Master Fee schedule in 2006.

**Table 1**  
**California City - Sewer Enterprise**  
**Current Sewer Rates**

<u>Connection Fees</u>	
<b>Residential</b>	<p>\$1,500 Per Single Family Residential Unit</p> <p>A person who desires to connect other than a single family residential dwelling unit to the community sewer system shall pay a capacity charge of \$1,500.00 for each eighteen (18) plumbing units</p>
<b>Commercial</b>	<p>Commercial, industrial and institutional facility connection fees shall be based upon the estimated maximum daily wastewater flow at the rate of \$5.55 per gallon but in no event less than \$1,500.00 per equivalent resident unit. Wastewater flow shall be based upon City guidelines for establishing wastewater flow, based on "type of use" table shown in Ordinance No. 89422</p>

<u>Monthly Service Charges</u>	
<b>Residential</b>	\$23.46 Per Equivalent Residential Unit
<b>Other Commercial</b>	\$1.29 Per HCF
<b>Restaurants</b>	\$1.85 Per HCF
<b>Prison*</b>	\$2.50 Per HCF
<b>From Sewage truck</b>	\$0.80 Per 100 Gallons
*Known as "Transient Residential Occupancy with Food Establishments"	

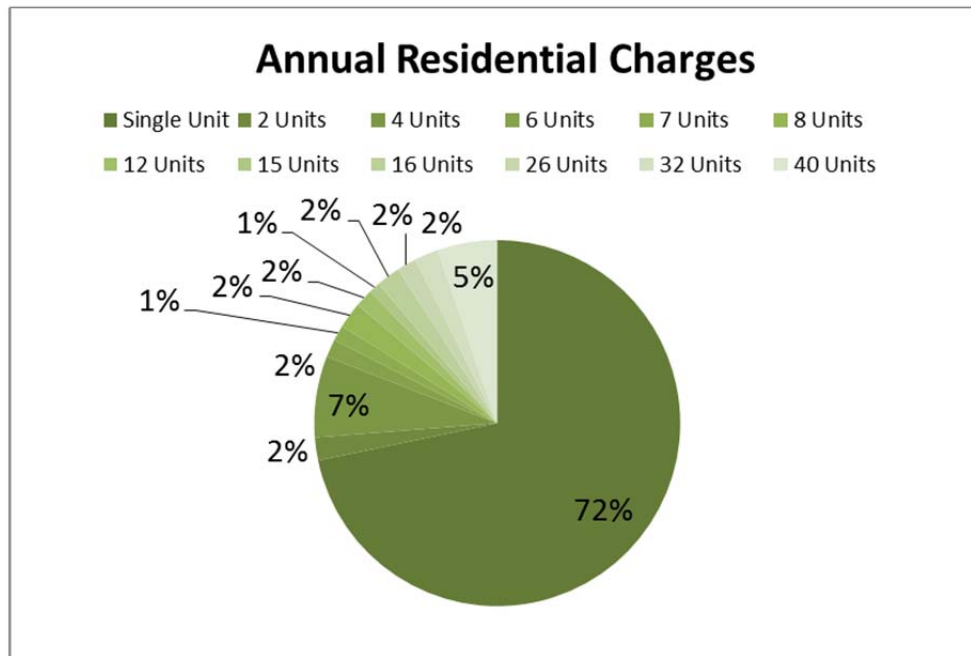
"HCF" stands for hundred cubic feet (748 gallons)

## Sewer Enterprise Revenue Breakdown

In recent years, sewer enterprise commercial revenues have dropped significantly due to a decline in population at the California City Correctional Facility (referred to in this report as “the prison”) and the sewer enterprise has been operating at a loss for the past several years. A breakdown of FY 2012/13 residential sewer revenues is shown below in **Table 2**. Commercial sewer revenues are shown in **Table 3**.

**Table 2**  
**California City - Sewer Enterprise**  
**Sewer Residential Charges Breakdown - 2012/13**

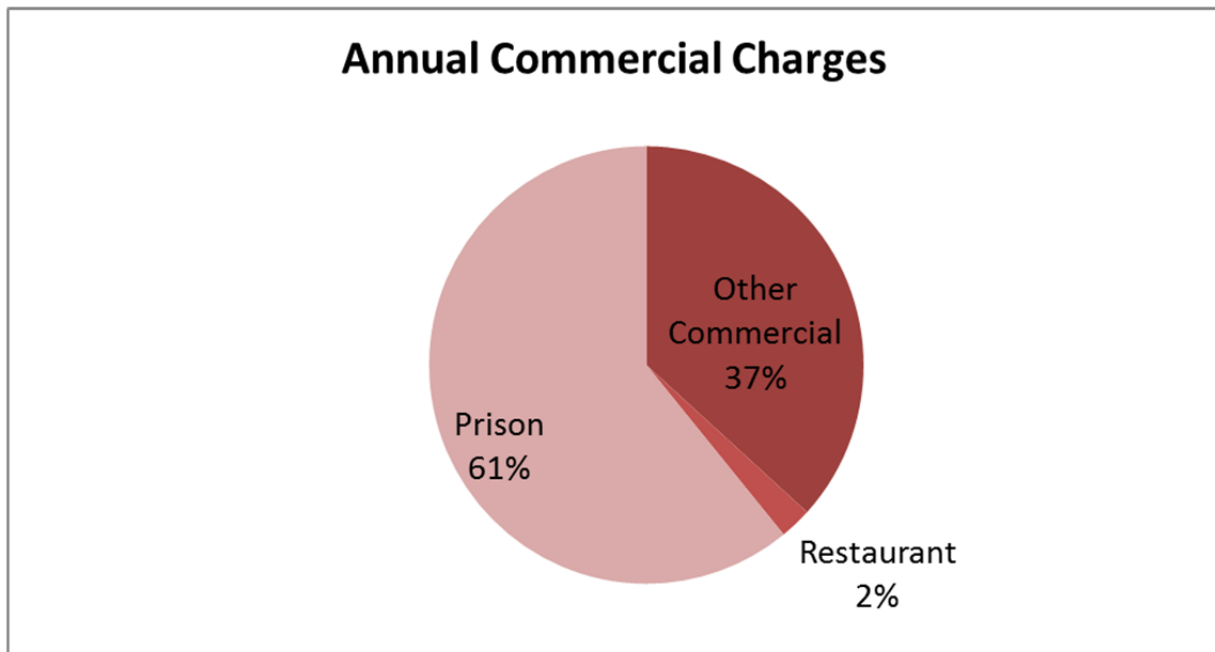
Breakdown of Charges - Residential			
# of Residential Units	Customer Count	Charges	% Annual Residential Revenue
1	1372	\$300,729.24	71.72%
2	20	\$8,483.20	2.02%
4	31	\$30,064.05	7.17%
6	4	\$6,643.92	1.58%
7	3	\$5,813.43	1.39%
8	6	\$9,690.63	2.31%
12	2	\$6,643.92	1.58%
15	1	\$4,152.45	0.99%
16	2	\$8,858.56	2.11%
26	1	\$7,197.58	1.72%
32	1	\$8,858.56	2.11%
40	2	\$22,146.40	5.28%
<b>Total:</b>	<b>1445</b>	<b>\$419,281.94</b>	<b>100.00%</b>



**Table 3**  
**California City - Sewer Enterprise**  
**Sewer Commercial Charges Breakdown - 2012/13**

**Breakdown of Charges - Commercial**

<b>Establishment</b>	<b>Customer Count</b>	<b>Total Charges</b>	<b>% Annual Commercial Revenue</b>	<b>Usage (HCF)</b>
<b>Other Commercial</b>	<b>47</b>	<b>\$91,742</b>	<b>36.75%</b>	<b>71,118</b>
<b>Restaurant</b>	<b>7</b>	<b>\$5,913</b>	<b>2.37%</b>	<b>3,196</b>
<b>Prison</b>	<b>1</b>	<b>\$151,996</b>	<b>60.88%</b>	<b>60,799</b>
<b>Total:</b>	<b>55</b>	<b>\$249,651</b>	<b>100.00%</b>	<b>135,112</b>



The prison announced a lease with the State of California in October of 2013. The lease agreement includes a three-year base term with unlimited two-year renewal options upon mutual agreement, and will ensure that prison occupancy returns to full capacity.

**Sewer Enterprise Finances**

The prison is expected to have full occupancy by September 2014, and the City expects water usage from the prison to increase back to 2009 levels (full capacity prison annual water usage is estimated to be about 150,000 hcf per year and account for \$375,000 or 40% of total annual sewer enterprise revenue). However, the sewer enterprise reserve balances have been drawn down and rate increases and/or financing is required to meet expenses. Actual and estimated sewer fund balances are shown in **Table 4**.

**Table 4**  
**California City - Sewer Enterprise**  
**Estimated Fund Balances (Cash and Cash Equivalents)**

	Actual June 30, 2012	Actual June 30, 2013	Estimated June 30, 2014
<b>Sewer Fund</b>			
Ending Fund Balance	<u>885,639</u>	<u>604,734</u>	<u>51,810</u>
Total	885,639	604,734	51,810

Actual data from the 2012 and 2013 Audit Statement of Cash Flow s

BWA recommends that the City reevaluate the current prison sewer charge of \$2.50 per hcf to avoid future lost revenues due to fluctuations in prison population and to better match fixed and variable costs with fixed and variable revenues. Costs to serve the prison are largely fixed costs, with the exception of electricity, chemicals, and staff overtime. Additionally, fixed revenues may increase the likelihood that the sewer enterprise will be able to obtain debt financing by reducing risks associated with water consumption and prison population. **Table 5** shows BWA’s recommended prison charge and calculation. Prison bed GPD sewer flow is assumed to be 140 GPD, calculated based on 80% of average prisoner and staff sewer flow from the State Water Resources Control Board’s 1998 Revenue Guidelines.

**Table 5**  
**California City - Sewer Enterprise**  
**Calculation of Proposed Prison Sewer Charge**

<b>Proposed Monthly Prison Charge</b>	
Fixed Charge Per Bed Capacity	\$9.58
Usage Charge Per HCF	\$0.67
<b>Prison Charge Calculation</b>	
1 EDU	240 GPD
Current EDU Charge	\$23.46
Per Bed Flow	140 GPD (based on 1998 Revenue Guidelines)
% of EDU per Bed	140/240 or 58.33%
EDU Charge per Bed	\$13.69
70% Fixed Charge per Bed	\$9.58
30% Variable Charge per Bed	\$4.11
Variable Charge Per GPD (140):	\$0.029
Variable Charge 1000 Gallon Per Month	\$0.89
Variable Charge HCF Per Month	\$0.67

Based on our experience with similar small wastewater systems, about 70% of system costs are fixed and 30% vary with discharge volume. BWA’s recommended rate will provide needed revenues to cover fixed costs in case of a future decrease in prison population, while still providing a water conservation incentive. This recommended charge structure is for the current year (FY 2014) and does not take into account recommended rate increases.

While implementing the prison fixed charge is important to secure creditworthiness of the sewer enterprise, the sewer enterprise may still have difficulty obtaining financing because it may be in violation of the covenants of the 2003 lease revenue bonds. The bonds require net revenues to be greater than 125% of debt service. The remaining debt service for the sewer enterprise is show in **Table 6**.

**Table 6**  
**California City - Sewer Enterprise**  
**Outstanding Debt (As of June 2013)**

2003 Lease Revenue Bonds (\$2,000,000 principal, 3.25-6% interest)

Fiscal Years Ending June 30	Principal	Interest	Total
2014	\$45,000	\$97,047	\$142,047
2015	45,000	94,821	139,821
2016	50,000	92,407	142,407
2017	50,000	89,795	139,795
2018-2022	295,000	402,983	697,983
2023-2027	400,000	302,939	702,939
2028-2032	530,000	163,588	693,588
2033-2034	260,000	16,165	276,165
Totals	<u>\$1,675,000</u>	<u>\$1,259,745</u>	<u>\$2,934,745</u>

Sewer rates need to be increased, not only to cover operations and meet debt service, but also to meet needed capital improvements. The City has provided BWA with a capital improvement plan for the sewer enterprise, shown on **Table 7**.



**Table 7**  
**California City – Sewer Enterprise**  
**Wastewater Capital Projects**

Project	Current Year 2013-14	Ten Year List Cal City Funding Plan										Funding Source		\$	Total Project Cost
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Local	External		
<b>Wastewater Division Projects</b>															
Expansion of on-site holding ponds #3, #4, #5 & #6		\$25,000													\$25,000
SCBA replacement - 60 minute bottles (4 units) Fire Surplus		\$1,000													\$1,000
Chlorine Feed Cable Replace		\$6,000													\$6,000
Centrifuge Concentrator Rebuild and Discharge			\$45,000												\$45,000
Replace bad valves (4-12" - 8-8")			\$11,000												\$11,000
Flow meter replacement - final effluent 12"				\$9,000											\$9,000
Prep and paint exterior structures; repair railings		\$3,000													\$3,000
Vehicle eve sun shade			\$5,000												\$5,000
Sludge Bed Rebuild		\$65,000									\$60,000				\$125,000
Resurface aeration basins			\$12,000												\$12,000
Electrical sub-panel and lighting to garage/workshop				\$13,000											\$13,000
Pave drive around perimeter [dust control] grinds					\$25,000										\$25,000
Office furniture - desks, chairs and filing cabinets	\$500		\$2,000												\$2,500
Groundwater monitoring wells						\$20,000									\$20,000
Engineer Re-pipe clarifier scum lift station piping			\$10,000												\$10,000
Soft starts - aerator motors					\$19,000										\$19,000
Warfhead installation at entrance to plant				\$2,000											\$2,000
Chlorine contact chamber slide gates replaced (2)				\$8,000											\$8,000
Filter influent lift station pumps and controls [FASST]				\$75,000											\$75,000
Chlorine contact chamber building					\$90,000										\$90,000
SCADA			\$25,000												\$25,000
WAS Pump Rebuild	\$22,026	\$17,000													\$39,026
Retrofit chlorine contact chamber (pre-cast liner)													Bond	\$150,000	\$0
Replace sand filtration with cloth filtration (tertiary) [FASST]													Bond	\$300,000	\$0
Split channel headworks - muffin monsters [FAAST]													Bond	\$175,000	\$0
Pre influent lift station screening 15" & 24" lines into plant													Bond	\$250,000	\$0
Effluent pump station - pumps and controls													Bond	\$200,000	\$0
Replace dial out alarm with SCADA monitoring system													Bond	\$125,000	\$0
<b>Total per fiscal year</b>	<b>\$22,526</b>	<b>\$117,000</b>	<b>\$110,000</b>	<b>\$107,000</b>	<b>\$115,000</b>	<b>\$39,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>				<b>\$570,526</b>
<b>Capital Equipment</b>															
Scraper		\$80,000											Fund 52		\$80,000
Main Flusher Pump Replacement		\$12,000													\$12,000
Main Flusher w/ camera				\$75,000											\$75,000
Service Truck w/Auto Crane		\$45,000													\$45,000
<b>Total per fiscal year</b>		<b>\$137,000</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$212,000</b>		<b>\$212,000</b>

### WWTP Construction Issues

The WWTP is not living up to expectations due to issues with the original 1994 construction. The plant is experiencing several health related violations a month due to sunlight-chlorine contact. Most of the plant, including the head works, is exposed to the elements, and the single head works does not provide needed system redundancy. The headworks is shown below in **Exhibit A:**

#### **Exhibit A: California City Headworks**



### WWTP Plant Capacity Issues

In addition to these needed capital projects to sustain the system, the sewer system does not have the capacity to meet future growth. The California City Correctional facility is requesting an increase of 1,000 beds over the 2009 number, to be operational, February, 2016. The existing Wastewater Treatment Plant does not have sufficient capacity to handle a 1,000 bed increase. (As of May 2014, the WWTP is estimated to be operating at 80% of total capacity.)

The 2010 Wastewater Treatment Plant Preliminary Engineering Report by Aqua Gilson estimates costs of approximately \$11.7 million to double current plant capacity. (Current plant capacity is 1.5 million gallons per day (mgd) and handles a peak hourly flow of 3.0 mgd.) BWA recommends that the City apply for a low-interest SRF loan from the State Water Resources Control Board to fund the wastewater treatment plant expansion.

### Sewer Capital Improvement Financing Plan

After discussion of the desired level of capital improvements, City Council elected to fully fund the capital improvement plan and the WWTP upgrade. The selected option is shown below in **Exhibit B**, and is contingent upon a 1,000 bed expansion of the Prison. **Table 8** shows the residential EDU charge under these increases. **Table 9** shows the results of a regional 2014 rate survey of other comparable agencies.

**Exhibit B: Approved Sewer Capital Funding Program**

**30%, 28%, 28% rate increases from FY 2015 to FY 2017. Obtain \$11.7 million 2% 30 Year SRF Loan for WWTP Upgrade. Issue a \$1.7 million 30 Year 5.5% interest bond.**

Funds \$1.2 million needed improvements and upgrades to the WWTP (labeled “Bond” projects in Table 7) as well as the ~\$11.7 million WWTP expansion needed to meet future sewer demand.

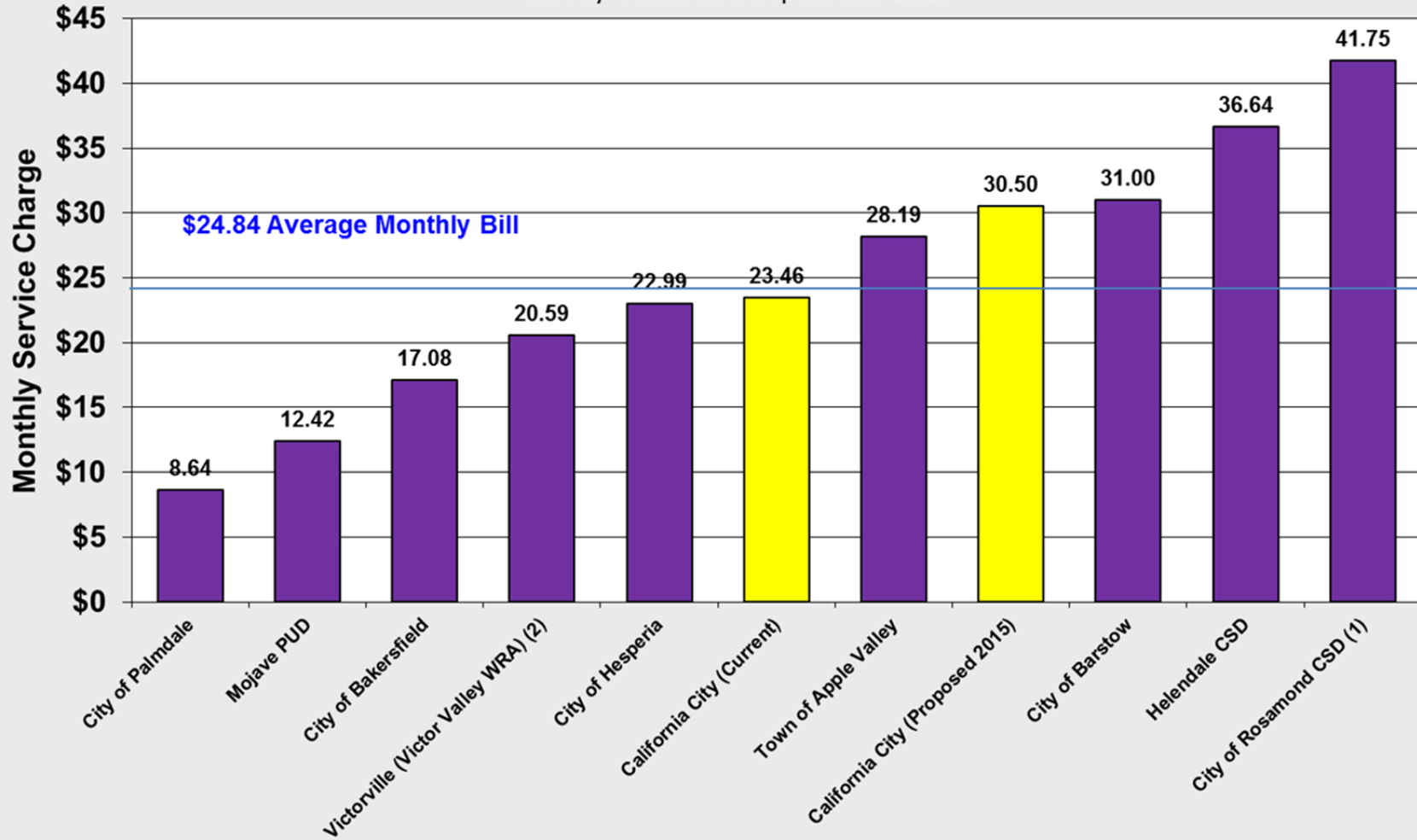
**Table 8  
California City – Sewer Enterprise  
EDU Charge Bill Impacts**

<b>Projected EDU Charges</b>					
<b>Present</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>30%</b>	<b>28%</b>	<b>28%</b>	<b>3%</b>	<b>3%</b>
<b>\$23.46</b>	<b>\$30.50</b>	<b>\$39.04</b>	<b>\$49.97</b>	<b>\$51.47</b>	<b>\$53.01</b>
<b>Regional Average Inflated at 3%</b>					
<b>\$28.65</b>	<b>\$29.51</b>	<b>\$30.39</b>	<b>\$31.31</b>	<b>\$32.25</b>	<b>\$33.21</b>

**TABLE 9**

**City of California City  
Monthly Residential Sewer Rates**

Survey Conducted September 2014



1. Assumes 15 hcf water usage per month.
2. Assumes an average of 245 gallon usage per day.

### **Sewer Impact Fee**

Impact fees are implemented to fairly distribute the cost of the sewer system facilities to new connections into the system. BWA recommends the City implement an impact fee to recoup costs of new expansions, including the Wastewater Treatment Plant Upgrade. The impact fee will enable the city to recoup costs related to serving the prison and its increased prisoner capacity. BWA’s proposed sewer impact fee is shown in **Table 10**.

The timing at which the impact fee is levied is at the discretion of the City—these fees may be charged at the time of application for building permit or at time of connection to the system.

**Table 10**  
**California City – Sewer Enterprise**  
**Proposed Sewer Impact Fee**

Impact Fee Per GPD of Sewer Flow
<b>\$7.91</b>
Sewer Capacity Fee Per Prison Bed (Based on 140 GPD of Sewer Flow)
<b>\$1,107</b>
Residential Impact Fee (Per EDU)
<b>\$1,898</b>

The sewer impact fee was calculated taking into account the depreciated value of the current system, the current system’s remaining capacity, the cost of the WWTP upgrade, and the capacity of the plant after the upgrade. The calculation is shown below in **Table 11**.

**Table 11**  
**California City - Sewer Enterprise**  
**Sewer Impact Fee**

RCNLD of Sewer Enterprise	\$7,646,185
Sewer Enterprise Value of Remaining Capacity (.3/1.5 MGD)	\$1,529,237
Sewer Plant Upgrade (Escalated for 4 years of inflation)	\$12,708,744
Value of Upgrade and Remaining Capacity	\$14,237,981
\$ Per Increased GPD Capacity (1.8 MGD)	\$7.91
Residential Fee (1 EDU = 240 GPD)	\$1,898
Prison Bed Capacity Fee (Based on 140 GPD)	\$1,107

RCNLD stands for “Replacement Cost New Less Depreciation.” MGD stands for “million gallons per day.” GPD stands for “gallons per day.”

### **Disposal of Treated Wastewater Effluent**

The City’s wastewater treatment plant provides tertiary treatment to sewage flows and the treated effluent is disposed of into a nearby lake for percolation/reuse. The cost of wastewater treatment and disposal to the lake is funded by the sewer enterprise.

Two golf courses operate within California City—“Tierra Del Sol” and “Par 3”. The golf courses pump water out of the lake to use for irrigation on the golf course fairways while the greens and tee boxes are irrigated separately with potable water from the City’s water system.

BWA recommends that the golf courses should pay all of the costs related to drawing water out of the lake and subsequent irrigation. Electricity for pumping water onto the golf course should be paid by the golf course, not wastewater rate payers. These recommendations are consistent with Proposition 218, which requires customers pay for their proportional cost of service.

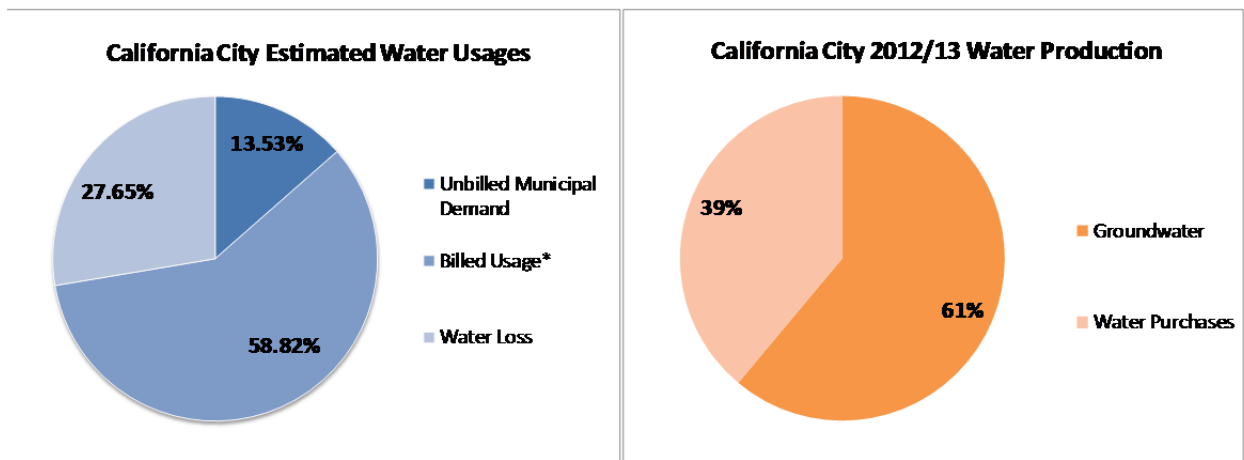
## WATER ENTERPRISE

The City of California City has owned and operated its own water utility since its takeover from the original developer. The City’s initial developers built out much of the initial water transmission system prior to 1972, much of the system utilizing 4” to 10” inch water mains built from uncoated steel, with an estimated life of 30-years. The system is in place to serve most of the 200 square mile service area.

In 2012/13 the City produced 2,417 acre feet of water from groundwater sources (1,052,845 hcf) and purchased 1,540 acre feet (670,824 hcf) delivered from the Antelope Valley East Kern Water District turnout and Mojave PUD. City customers consume approximately 2,300 acre feet (1,000,000 hcf) per year in billed potable usage. Thus, about 1,657 acre feet (721,789 hcf) of potable water was not billed.

In the prior 2010 rate study (Water Rate Study Engineering Report (2010)), an additional 230,000 hcf was estimated to be consumed through unbilled municipal sources such as the two golf courses, parks, schools, and the fire station. The two golf courses alone were estimated to use 200,000 hcf annually. The remaining 470,000 hcf (27% of total water produced and purchased) are estimated losses from water leakage and old, inaccurate, water meters. 2012/13 water production and estimated usages are shown below in **Table 1**.

**Table 1**  
California City - Water Enterprise  
Water Production and Usages



*\*Includes Tier 1 "free water"*

BWA estimates approximately 4,300 meters are served by the City, with a significant amount of customer turnover during the year (estimated at approximately 800 customer accounts per year). The high amount of customer account turnover can be attributed to the proximity of

Edwards Airforce Base, located about 25 miles south of the City. Estimated meters and meter charges are listed below in **Table 2**.

**Table 2**  
**California City - Water Enterprise**  
**Meters Read - 02/14/2014 - 03/13/2014**

<u>Meter Type</u>	<u>Meters</u>	<u>Fixed Charge</u>	<u>Monthly Fixed Revenue</u>
3/4"	4,079	\$23.62	\$96,345.98
1"	119	\$39.45	\$4,694.55
1.5"	33	\$78.65	\$2,595.45
2"	41	\$125.89	\$5,161.49
3"	3	\$275.65	\$826.95
4"	11	\$496.02	\$5,456.22
6"	4	\$1,102.30	\$4,409.20
8"	1	\$1,889.60	\$1,889.60
Hydrant	5	\$0.00	\$0.00
Cemetery	<u>1</u>	\$12.60	<u>\$12.60</u>
	<b>4,297</b>		<b>\$121,392</b>

The water rate structure was last updated after the public works department conducted the Water Rate Study Engineering Report (2010). The rates went into effect October 1<sup>st</sup>, 2010, and resulted in the rate structure shown in **Table 3**. The current tier structure and fixed charges are based on the meter equivalents show in **Exhibit A**.

**Exhibit A: California City Meter Equivalents**

<u>Meter Equivalents (Based on 3/4" Meter)</u>	
3/4 inch	1.00
1 inch	1.67
1-1/2 inch	3.33
2 inch	5.33
3 inch	11.67
4 inch	21.00
6 inch	46.67
8 inch	80.00

“Equivalent Meters” are based on the concept that larger meters place additional demand on the water system. (i.e. a 1” meter is assumed to place as much demand as 1.67 ¾” meters.) Tier breakpoints are increased based on this methodology and are listed under “Variable Charges (HCF)” in **Table 3**. BWA confirms this billing methodology is consistent with Proposition 218, which requires charges to be based on cost of service to each customer.



**Table 3**  
**California City - Water Enterprise**  
**Current Monthly Water Rates**

<u>Meter Type</u>	<u>Meter Charges</u>
3/4"	\$23.62
1"	\$39.45
1.5"	\$78.65
2"	\$125.89
3"	\$275.65
4"	\$496.02
6"	\$1,102.30
8"	\$1,889.60

<u>Tier Breakpoints (HCF)</u>	<u>3/4"</u>	<u>Variable Charges</u>	<u>Tier Breakpoints (HCF)</u>	<u>3"</u>	<u>Variable Charges</u>
0 to 9	Tier 1	\$0.00	0 to 105.03	Tier 1	\$0.00
9 to 15	Tier 2	\$0.55	105.03 to 175.05	Tier 2	\$0.55
15 to 25	Tier 3	\$1.15	175.05 to 291.75	Tier 3	\$1.15
25 to 40	Tier 4	\$1.45	291.75 to 466.80	Tier 4	\$1.45
40+	Tier 5	\$1.75	466.80+	Tier 5	\$1.75
	<u>1"</u>			<u>4"</u>	
0 to 15.03	Tier 1	\$0.00	0 to 189	Tier 1	\$0.00
15.03 to 25.05	Tier 2	\$0.55	189 to 315	Tier 2	\$0.55
25.05 to 41.75	Tier 3	\$1.15	315 to 525	Tier 3	\$1.15
41.75 to 66.8	Tier 4	\$1.45	525 to 840	Tier 4	\$1.45
66.8+	Tier 5	\$1.75	840+	Tier 5	\$1.75
	<u>1.5"</u>			<u>6"</u>	
0 to 29.97	Tier 1	\$0.00	0 to 420.03	Tier 1	\$0.00
29.97 to 49.95	Tier 2	\$0.55	420.03 to 700.05	Tier 2	\$0.55
49.95 to 83.25	Tier 3	\$1.15	700.05 to 1166.75	Tier 3	\$1.15
83.25 to 133.20	Tier 4	\$1.45	1166.75 to 1866.80	Tier 4	\$1.45
133.20+	Tier 5	\$1.75	1866.80+	Tier 5	\$1.75
	<u>2"</u>			<u>8"</u>	
0 to 47.97	Tier 1	\$0.00	0 to 720	Tier 1	\$0.00
47.97 to 79.95	Tier 2	\$0.55	720 to 1200	Tier 2	\$0.55
79.95 to 133.25	Tier 3	\$1.15	1200 to 2000	Tier 3	\$1.15
133.25 to 213.20	Tier 4	\$1.45	2000 to 3200	Tier 4	\$1.45
213.20+	Tier 5	\$1.75	3200+	Tier 5	\$1.75

**Water Standby Charges**

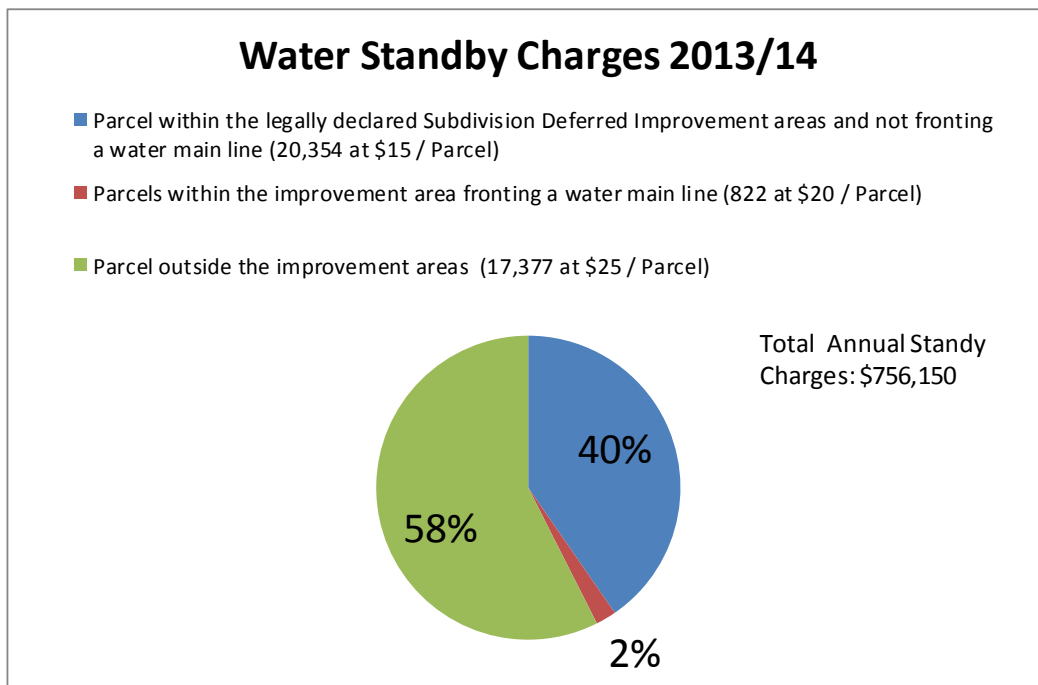
During the initial construction of the City, single homes were built on each block to legally compel Southern California Edison to install power lines on each block. This method of construction accounts for the City's sparsely populated parcels, as expected population growth did not meet expectations. Additionally, water lines were constructed to empty parcels during the developer's initial construction, and these "paper lots" were sold. **Exhibit B** shows the initial method of construction.

## Exhibit B: California City 1958



The City is composed of approximately 51,000 parcels, of which only about 5,000 are developed. There are currently 29 tracts (38,553 parcels) within the City referred to as “Subdivision Improvement” tracts, which pay an annual Water Standby Fee through their property taxes. The fees are collected to finance the cost of maintaining the system so that it is available on standby to serve new parcels. Water Standby Charges are estimated in **Table 4** below.

**Table 4**  
**California City - Water Enterprise**  
**Estimated Water Standby Charges 2013/14**



These standby charges represent a significant source of revenue to the water enterprise. These charges are meant to be used to ensure service will be available to future users of the system; however there is some disagreement within the City as to how the fees should be used. In the past they have been used to fund waterline replacements. In recent years, these funds have been allocated to maintenance on wells and tanks and future system connections.

**Water Enterprise Challenges**

The major deficiency in California City’s system is old and dilapidated water mains. The 2002 Water Master Plan recommended that water main replacement be phased in over 10 to 15 years. While some of the mains were replaced in 2007 through a USDA bond issue, a large portion of the mains have yet to be replaced. The City is currently experiencing as many as 440 waterline breaks per year and an estimated 27% water loss rate. **Table 5** shows a schedule of recorded waterline leaks from 2000 to 2012 provided by the City.

**Table 5  
California City - Water Enterprise  
Water Leaks**

<b>WATER LEAKS</b>				
<b>YEAR</b>	<b>Main</b>	<b>Service</b>	<b>TOTAL</b>	<b>REMARKS</b>
<b>2000</b>	<b>110</b>	<b>42</b>	<b>152</b>	
<b>2001</b>	<b>144</b>	<b>47</b>	<b>191</b>	
<b>2002</b>	<b>171</b>	<b>78</b>	<b>249</b>	
<b>2003</b>	<b>137</b>	<b>191</b>	<b>328</b>	
<b>2004</b>	<b>76</b>	<b>68</b>	<b>144</b>	<b>HALF YEAR</b>
<b>2005</b>	<b>132</b>	<b>133</b>	<b>265</b>	
<b>2006</b>	<b>111</b>	<b>129</b>	<b>240</b>	
<b>2007</b>	<b>166</b>	<b>3</b>	<b>169</b>	
<b>2008</b>	<b>164</b>	<b>179</b>	<b>343</b>	
<b>2009</b>	<b>231</b>	<b>171</b>	<b>402</b>	
<b>2010</b>	<b>238</b>	<b>112</b>	<b>350</b>	
<b>2011</b>	<b>212</b>	<b>228</b>	<b>440</b>	
<b>2012</b>	<b>229</b>	<b>136</b>	<b>365</b>	<b>Through Aug</b>
<b>TOTAL</b>	<b>2,121</b>	<b>1,517</b>	<b>3,638</b>	

The City currently does not replace leaking mains after they break. Instead, the City has developed a method nicknamed “Cold Jointing,” in which maintenance workers perform spot repairs to the leaking waterlines rather than replace them. An example of this method of repair

is shown below in **Exhibit C**. This method of repairing waterlines has proven unsustainable, and the City has developed a plan to replace waterlines in First Community over 20 years through the hiring of an additional City maintenance crew (the “third crew”).

**Exhibit C: Example of “Cold Jointing”**



Construction responsibilities will be rotated through each of the three crews, and the City plans to replace approximately 5 miles of waterlines (a quarter section) per year. Planned replacement zones are displayed in **Exhibit D**.

**Exhibit D: 2004 Master Plan Replacement Zones**



The water capital improvements program also addresses replacement of old meters, many of which were placed in service as early as the 1960’s. These meters are no longer accurately reading water usage and are contributing to the City’s recorded water losses.

### **Unbilled Municipal Demand**

BWA recommends installing meters and billing municipal demand including the fire station, schools, parks, and golf courses according to the City's rate schedule. While municipal customers have never been billed historically, Proposition 218 requires that all customers be billed based on the cost of service. Leaving these municipal sources of demand unbilled may be a violation of California Law. BWA recommends the City pay for the water, estimated at nearly 230,000 hcf per year, through the City general fund. BWA estimates that the water enterprise would recoup approximately \$200,000 per year in charges to municipal customers.

### **Water Enterprise Finances**

The 2010 rate setting did not raise rates enough to fully cover expenses and as a result, the water enterprise is drawing down fund reserves. Actual and projected water fund balances are shown in **Table 6**. Water enterprise long term debt is shown on **Table 7**. The \$5,000,000 outstanding USDA Loan was used to fund an initial waterline replacement program, however, the City is no longer eligible for further low-interest waterline funding from the USDA due to it now having a population above 10,000.

### **Capital Improvement Program**

Hiring and supplying the third maintenance crew, as well as financing the new pipeline will require significant capital outlay. The City has provided BWA with the capital plan required to maintain the production system shown on **Table 8** and the distribution system shown on **Table 9**.

**Table 6**  
**California City - Water Enterprise**  
**\*Actual and Estimated Fund Balances (Cash and Cash Equivalents)**

	Actual June 30, 2011	Actual June 30, 2012	Actual June 30, 2013	Estimated June 30, 2014
<b>Water Fund</b>				
Ending Fund Balance	\$1,211,961	\$634,170	\$933,807	-\$489,089
<b>Water Reserve Fund</b>				
Ending Fund Balance	\$380,603	\$1,021,320	\$565,572	\$1,058,027
Total	\$1,592,564	\$1,655,490	\$1,499,379	\$568,938

\*Actual from 2012 & 2013 Audit Cash Flow Statements. June 30, 2014 reserve estimated from budgeted expenses and revenues.

**Table 7**  
**California City - Water Enterprise**  
**Outstanding Debt (As of June 2013)**

USDA Loan (Fiscal Year 2008 to 2047, \$5,000,000, 4.25%)

Fiscal Years Ending June 30	Principal	Interest	Total
2014	\$63,670	\$197,069	\$260,739
2015	66,376	194,306	260,682
2016	69,197	191,424	260,621
2017	72,138	188,422	260,560
2018	75,204	185,290	260,494
2019-2023	426,767	874,624	1,301,391
2024-2028	525,500	773,792	1,299,292
2029-2033	647,073	649,636	1,296,709
2034-2038	796,769	496,759	1,293,528
2039-2043	981,101	308,510	1,289,611
2044-2047	945,134	83,154	1,028,288
Totals	<u>\$4,668,929</u>	<u>\$4,142,986</u>	<u>\$8,811,915</u>

Contract - Boron Valley Water*	\$328,396 outstanding
<b>Continues until 2020</b>	<b>~9% Due per Year</b>
2014	\$31,705
2015	31,705
2016	31,705
2017	31,705
2018	31,705
2019	31,705
2020	<u>31,705</u>
	\$221,935

\*Estimated payments

**Table 8**  
**California City – Water Enterprise**  
**Water Production Division Capital Projects**

Project	Ten Year List Cal City Funding Plan											Funding Source		Total Project Cost	
	Current Year											Local	External		\$
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24				
<b>Water Production Division Projects</b>															
Well Emergency Power Generator		\$90,000												\$90,000	
Well Emergency Power Couplings		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000							\$60,000	
Epoxy Phase 1 Tank Interior		\$22,000												\$22,000	
Replace Phase Tank Building Roofs			\$20,000											\$20,000	
Security Cameras for Tanks			\$25,000											\$25,000	
Paint Reservoir Exteriors [4]				\$60,000	\$40,000									\$100,000	
Wonder Acres Booster Station			\$90,000	\$10,000										\$100,000	
Well Site CL2 Analyzers [3]							\$8,000							\$8,000	
Telemetry System for Well 16		\$6,000												\$6,000	
Phase I Booster Pump (CCA Impact)		\$15,000												\$15,000	
Upgrade SCADA system							\$60,000							\$60,000	
Well 10 and 15a Soft Start				\$30,000										\$30,000	
Wonder Acres Sodium Hypochlorite Generator				\$30,000										\$30,000	
Upgrade to Sodium Hypochlorite Generators					\$90,000	\$30,000								\$120,000	
Upper and Lower Booster Station on Rancho Tract						\$90,000								\$90,000	
Well #2 Cla-Valve Upgrade	\$25,000													\$25,000	
Well #1 Rebuild													Bond	\$400,000	
Well #3 Rebuild													Bond	\$400,000	
Well #4 Rebuild													Bond	\$400,000	
Wonder Acres 0.30 MG Tank													Bond	\$300,000	
Midway West 1.0 MG Tank Land Acquisition													Bond	\$150,000	
Midway West 1.0 MG Tank Design / BIOTA													Bond	\$200,000	
Midway West 1.0 MG Tank Construction													Bond	\$1,000,000	
1.0 MG Reservoir (Airway @ Joshua)													Bond	\$2,000,000	
<b>Total per fiscal year</b>	\$25,000	\$143,000	\$145,000	\$140,000	\$140,000	\$130,000	\$78,000	\$0	\$0	\$0	\$0	\$0	\$0	\$801,000	
<b>Capital Equipment</b>															
Valve Locators		\$1,000											Fund 51	\$1,000	
														\$0	
														\$0	
														\$0	
<b>Total per fiscal year</b>		\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	



**Table 9**  
**California City – Water Enterprise**  
**Water Distribution Division Capital Projects**

Project	Current Year 2013-14	Ten Year List Cal City Funding Plan										Funding Source		\$	Total Project Cost	
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Local	External			
<b>Water Distribution Division Projects</b>																
Meter Replacement (300 per year)		\$88,500	\$88,500	\$107,380	\$107,380	\$107,380	\$107,380	\$107,380	\$107,380	\$107,380	\$107,380					\$1,036,040
Qtr Section Plan (5.8 Miles) Parts				\$986,595	\$986,595	\$986,595	\$986,595	\$986,595	\$986,595	\$986,595	\$986,595					\$7,892,760
Qtr Section Plan Surfacing Material				\$114,415	\$114,415	\$114,415	\$114,415	\$114,415	\$114,415	\$114,415	\$114,415					\$915,320
Qtr Section Street Dept Labor and Bedding				\$136,105	\$142,909	\$142,909	\$142,909	\$142,909	\$142,909	\$142,909	\$142,909					\$1,136,468
ERDIP Street Dept Labor and Bedding		\$119,520	\$160,812													\$280,332
ERDIP Surfacing <20" Line Material		\$36,205	\$62,066													\$98,271
ERDIP Transmission <20" Line (5.0 Miles) Parts		\$234,015	\$401,169													\$635,184
																\$0
																\$0
																\$0
ERDIP Transmission 20" Line by Contractor (3.2 Mi)													Bond	\$1,375,972		\$0
																\$0
<b>System Upgrade and Replacement per fiscal year</b>		<b>\$478,240</b>	<b>\$712,547</b>	<b>\$1,344,495</b>	<b>\$1,351,299</b>	<b>\$1,351,299</b>	<b>\$1,351,299</b>	<b>\$1,351,299</b>	<b>\$1,351,299</b>	<b>\$1,351,299</b>	<b>\$1,351,299</b>	<b>\$1,351,299</b>	<b>\$0</b>			<b>\$11,994,375</b>
<b>Group I and II Capital Equipment</b>																
Service Truck			\$35,000										Fund 51			\$35,000
Valve Locators			\$3,000										Fund 51			\$3,000
Valve Exercisor	\$5,500												Fund 51			\$5,500
Backhoe					\$50,000	\$40,000			\$50,000	\$40,000			Fund 51			\$180,000
Dump Truck 5Yrd		\$30,000	\$30,000										Fund 51			\$60,000
Compressor/Tamper/Jack Hammer			\$4,000				\$20,000					\$20,000	Fund 51			\$44,000
Trash Pump			\$4,000													\$4,000
<b>Group III Capital Equipment</b>																
Service Truck (a)(c)		\$15,000											Fund 51			\$15,000
Backhoe- sheeps foot (a)		\$50,000				\$3,000							Fund 51			\$53,000
Excavator 48,000 lb (b)		\$90,000											Fund 51			\$90,000
Trench Shields and Box		\$10,000											Fund 51			\$10,000
Hydrostatic Test Pump		\$3,000											Fund 51			\$3,000
Pipe Laser		\$4,800														\$4,800
Tamper		\$2,329														\$2,329
Hot Saw w/blades		\$1,490														\$1,490
Pipe Tools (Reamer,beveler)		\$2,500														\$2,500
Traffic Control		\$4,500														\$4,500
Speed Shore		\$2,200														\$2,200
Front Loader 3 yrd (d)		\$100,000														\$100,000
Dump Truck 10 Yrd (c)		\$80,000														\$80,000
<b>Capital Equipment per fiscal year</b>	<b>\$85,500</b>	<b>\$315,819</b>	<b>\$76,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$43,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>\$20,000</b>	<b>\$614,819</b>				<b>\$700,319</b>

### **Water Capital Improvement Financing Plan**

**Exhibit E** shows City Council recommended 10/13/2014 rate increases to fully fund all capital improvements shown in **Table 8** and **Table 9**. The required rate increases take into account an additional \$200,000 per year in revenue from municipal customers. Sample monthly bill impacts from these rate increases on three levels of residential water usage are displayed in **Table 10**.

### **Exhibit E: Approved Water Capital Funding Program**

**FY 2018 \$6.2 million, 30 Year, 5.5% bond issue and rate increases of 60%, 17%, and 17% from FY 2015 to FY 2017.**

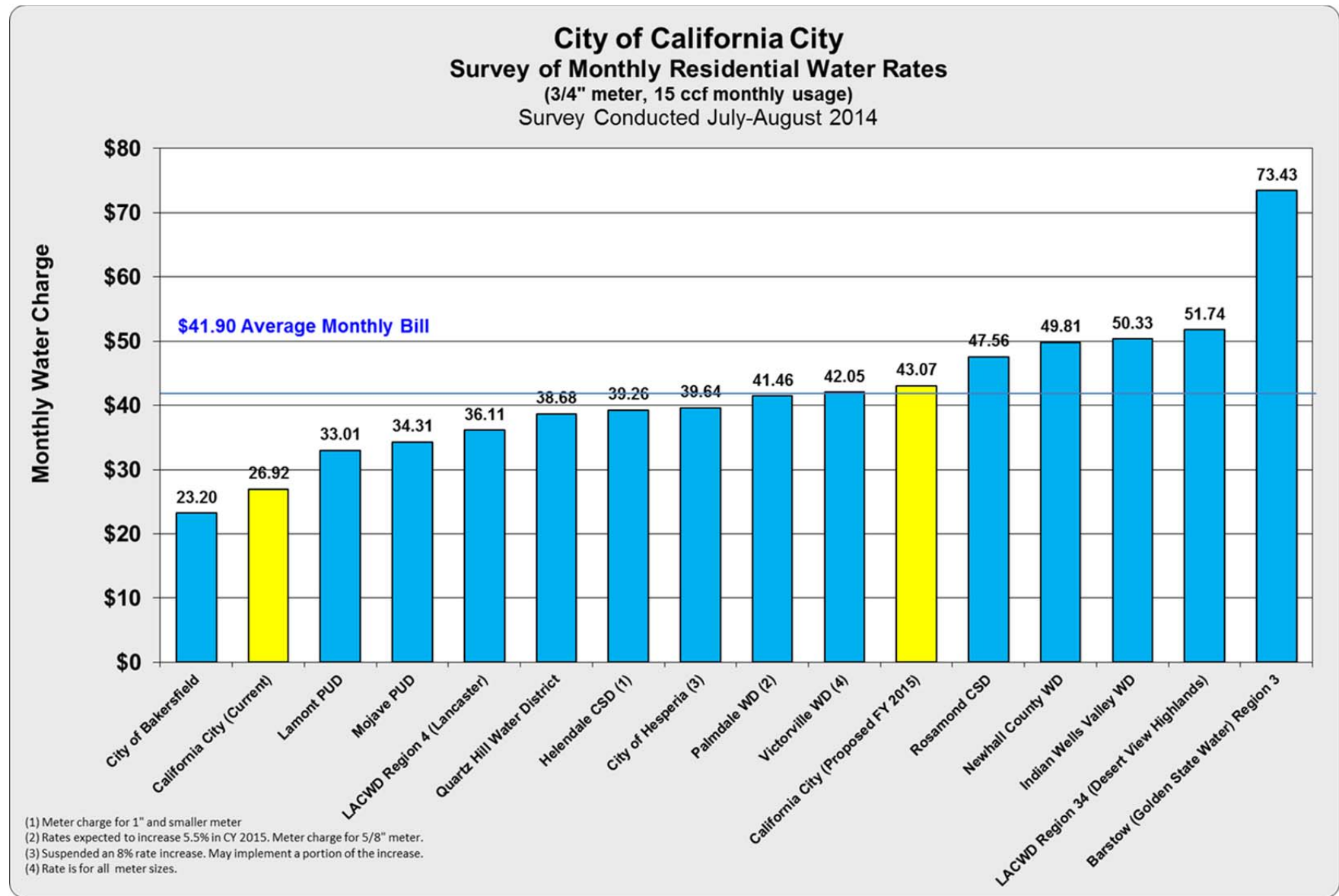
Funds all Water Production and Water Distribution capital improvements and associated expenses, including the hiring of a third maintenance crew. Funds needed capital and capital replacements (including well rebuilds, water tanks, reservoir, and the ERDIP transmission line).

Additionally, BWA recommends that the City apply for a California Department of Public Health low-interest Safe Drinking Water SRF loan for 3 years of transmission-related capital improvements. Should the City obtain the loan, the proceeds may be used to lower the required rate increases and spread them out over time.

**Table 10**  
**California City – Water Enterprise**  
**Sample Bill Monthly Impacts**

<b>% Increases</b>		<b>60%</b>	<b>17%</b>	<b>17%</b>	<b>3%</b>	<b>3%</b>
<b>Customer 1 - 3/4" Residential</b>						
	Low User - (10) HCF					
		<u>Current</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>
	<i>Fixed Charge</i>	\$23.62	\$37.79	\$44.22	\$51.73	\$53.29
	<i>Variable Charge</i>	\$0.55	\$0.88	\$1.03	\$1.20	\$1.24
	<b>Total</b>	<b>\$24.17</b>	<b>\$38.67</b>	<b>\$45.25</b>	<b>\$52.94</b>	<b>\$54.53</b>
<b>Customer 2 - 3/4" Residential</b>						
	Average User - (15) HCF					
		<u>Current</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>
	<i>Fixed Charge</i>	\$23.62	\$37.79	\$44.22	\$51.73	\$53.29
	<i>Variable Charge</i>	\$3.30	\$5.28	\$6.18	\$7.23	\$7.44
	<b>Total</b>	<b>\$26.92</b>	<b>\$43.07</b>	<b>\$50.39</b>	<b>\$58.96</b>	<b>\$60.73</b>
<b>Customer 3 - 3/4" Residential</b>						
	High User - (30) HCF					
		<u>Current</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>
	<i>Fixed Charge</i>	\$23.62	\$37.79	\$44.22	\$51.73	\$53.29
	<i>Variable Charge</i>	\$22.05	\$35.28	\$41.28	\$48.29	\$49.74
	<b>Total</b>	<b>\$45.67</b>	<b>\$73.07</b>	<b>\$85.49</b>	<b>\$100.03</b>	<b>\$103.03</b>
	<b>Average Household Income (2013 Estimate)</b>	<b>\$59,167</b>				
	<b>% of Average Household Income*</b>	<b>0.55%</b>	<b>0.87%</b>	<b>1.02%</b>	<b>1.20%</b>	<b>1.23%</b>
					<b>1.27%</b>	

**TABLE 11**



### **Water Enterprise Revenue Breakdown**

**Table 12** shows a breakdown of water usage by residential and commercial users. Residential usage is estimated at 74% of total usage and commercial usage is estimated at 26% of total usage.

**Table 12**

#### **California City – Water Enterprise**

#### **2012/13 Variable Revenues Estimation**

<b>Variable Revenue 9 HCF Allocation</b>	
Total Residential Consumption	712,861
Total Commercial Consumption	250,098
<b>Total Consumption (HCF)</b>	<b>962,959</b>
Total Residential Variable Revenue	\$451,222
Total Commercial Variable Revenue	\$329,522
<b>Total Variable Revenue</b>	<b>\$780,744</b>

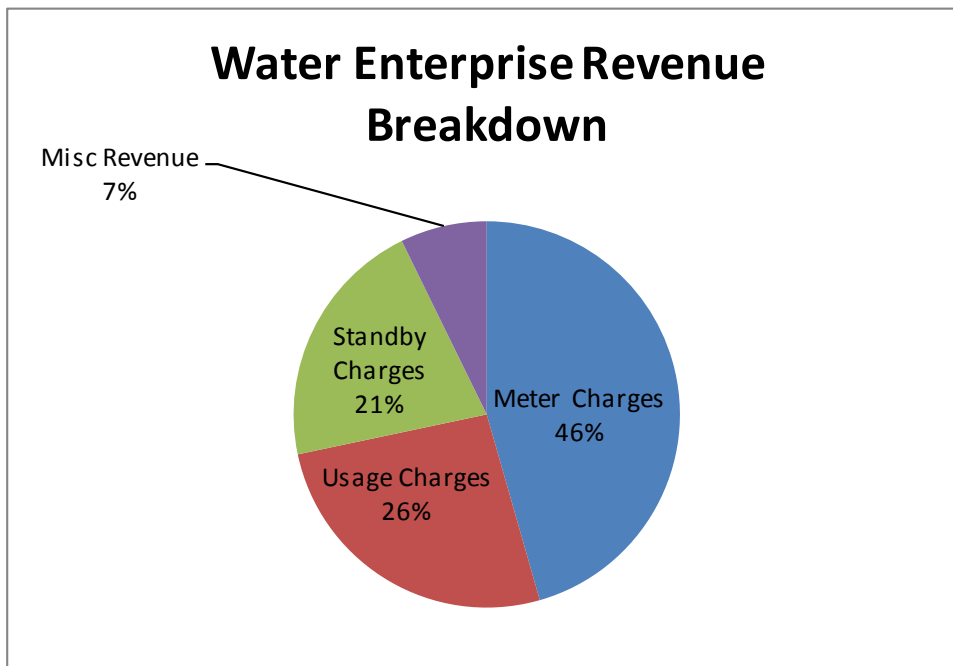
The City transfers revenues from Tiers 4 and 5 to the Water Reserve Fund, estimated at approximately \$565,000 in 2012/13 (73% of variable revenue).

**Table 13** shows a breakdown of meter fixed charges by meter size and customer class, and **Table 14** gives as breakdown of total water enterprise revenue. BWA estimates that approximately 70% of water enterprise revenues come from fixed sources (meter and standby charges). Sources of miscellaneous revenues include: turn-on fees, meter installation fees, and penalties.

**Table 13**  
**California City – Water Enterprise**  
**2012/13 Meter Charges Breakdown**

<b>Fixed Charge Estimation Based on 2012/13 Billing Data</b>			
<b>Fixed Revenues (2012/13)</b>	<b>Total</b>	<b>Commercial</b>	<b>Residential</b>
3/4"	\$1,152,254	\$19,605	\$1,132,650
1	\$25,840	\$10,454	\$15,386
1.5	\$15,101	\$5,663	\$9,438
2	\$36,508	\$21,905	\$14,603
4	\$70,435	\$48,610	\$21,825
6	\$39,683	\$39,683	\$0
8	\$22,675	\$22,675	\$0
<b>Total</b>	<b>\$1,362,496</b>	<b>\$168,594</b>	<b>\$1,193,901</b>

**Table 14**  
**California City – Water Enterprise**  
**2012/13 Total Water Enterprise Revenue Breakdown**



<b>Revenue Source</b>	<b>2012/13 Revenue</b>
Meter Charges	\$1,362,496
Usage Charges	780,744
Standby Charges	629,842
Misc Revenue	217,060
<b>Total</b>	<b>\$2,990,142</b>

## **Miscellaneous Revenue**

**Table 15** shows the City's 2014 miscellaneous fee schedule.

**Table 15**  
**California City - Water Enterprise**  
**2014 Miscellaneous Fees**

### Meter Size Connection Charge

3/4"	\$650
1"	\$675
1 ½ "	\$850
2"	\$950

Larger than 2" One and one half times actual cost. Installation performed by licensed contractor selected by applicant and approved by the City to City standards at applicant's sole expense.

### Special Water Service.

The customer shall pay \$50 per lot for the connection of a temporary connection to a fire hydrant on the City's system and a \$160 per meter security deposit. Such use shall not continue for longer than six months without prior written approval of the City Manager. For water service requiring installation of special appliances, the customer shall also pay the actual cost of the device and its installation.

### Turn on - Turn off Fees

A customer whose water service is turned on or turned off as a result of a change in status requested by the customer or due to delinquency shall pay \$50.00 each time the water service is turned on or turned off during business hours or \$100.00 each time such service is rendered during other hours.

### Penalty Fees

A \$15.00 penalty will be levied if payment has not been postmarked by the due date. A \$15.00 per month penalty shall accrue thereafter for unpaid bills. Penalties may be waived by the City Manager for just cause

BWA has identified fee updates for late penalties, turn on fees, turn off fees, and the addition of a door hanger fee on **Table 16**. The miscellaneous fees were calculated based on hourly administrative overhead and hourly wages for the Maintenance Worker 1, Account Clerk – Collections, and Account Clerk 3 – Utilities employees working a combined 6,240 hours per year. Costs were allocated according to the estimated minutes required to perform each task. BWA recommends that the City implement the door hanger fee and raise the late penalty and Turn on / Turn off fees to match the costs listed under “Total Cost” on **Table 16**.

**Table 16**  
**California City - Water Enterprise**  
**Miscellaneous Fee Update**

Miscellaneous Fee Cost Allocation						
Type of Task	Current Fees Per Task	Maint Worker 1 (Hours)	Acc Clerk - Collections (Hours)	Account Clerk 3 - Utilities (Hours)	Total Time (Minutes)	Total Cost
Late Penalty	\$15.00			0.25	15	\$21.40
Door Hangers	\$0.00	0.15	0.15		10.35	\$22.87
Turn on/ Turn Off (After Hours)	\$100.00	1.50			90	\$114.51
Turn on/ Turn Off (Business Hours)	\$50.00	0.75			45	\$57.25

	Maintenance Worker 1	Account Clerk - Collections	Account Clerk 3 - Utilities	Administration Overhead / Hour
Hourly Rates (Salaries + Benefits)	\$19.04	\$18.82	\$28.31	\$57.29

**Late Fee Issues**

The City has historically had trouble collecting delinquent customer bills, writing off approximately \$100,000 in bad debt in Fiscal Year 2012. In recent years, the City has cut down on the amount of uncollectable accounts through the hiring of a collection firm to about \$30,000 annually, and the City is exploring whether or not they can hold landlords accountable for their tenants bills. BWA believes the City is able to hold the landlords ultimately responsible. California Code 53755 (A)(3) gives the city the right to hold the landlord responsible for their tenants’ water and sewer bills if the Proposition 218 rate notices are mailed directly to the landlord’s address.

The language reads: *“If the agency desires to preserve any authority it may have to record or enforce a lien on the parcel to which service is provided, the agency shall also mail notice to the record owner’s address shown on the last equalized assessment roll if that address is different than the billing or service address.”*



**Water Impact Fee**

The City currently does not have an impact fee for the water enterprise. BWA utilized the City’s fixed asset depreciation schedule for the water enterprise to implement a water impact fee. The fee is based on the current value of the system, all planned capital improvements through 2024, estimated daily capacity of the future system, and average system usage for meters by size. **Table 17** shows the proposed water impact fee.

**Table 17**  
**California City – Water Enterprise**  
**Water Impact Fee**

Meter Size	Meter Equivalents	Fee
3/4 inch	1.00	\$989
1 inch	1.67	\$1,649
1-1/2 inch	3.33	\$3,298
2 inch	5.33	\$5,276
3 inch	11.67	\$11,545
4 inch	21.00	\$20,775
6 inch	46.67	\$46,171
8 inch	80.00	\$79,144

Water Capacity Fee Per Prison Bed*
\$462

\*Based on 175 GPD water usage per prisoner.

Water usage per prison bed is estimated to be 175 GPD based on 125% of sewer flow. The detailed calculation of the water impact fee is shown in **Table 18**.

**Table 18**  
**California City - Water Enterprise**  
**Water Impact Fee Calculation**

RCNLD Value of Water Enterprise:	\$12,156,922
Planned Distribution CIP (through 2024)	\$11,357,227
Planned Transmission CIP (through 2024)	\$5,627,000
<b>Costs to be recovered</b>	<b>\$29,141,149</b>
Population estimate in 2030 (Based on 2010 UWMP)	28,350
Historical Average Daily Per Capita Water Usage (GPD)	389 GPD
Estimated Water System Capacity in 2030 (GPD)	11,208,150 GPD
Cost Per Gallon	\$2.64
Average Daily Usage (3/4" meter)	374 GPD
Fee for 3/4" meter (increased by meter equivalents for all other meter sizes)	\$989

**Water Rate Cost Allocation**

Water enterprise cost components include: Water Administration, Pumping, Transmission & Distribution, Water Non-Operating, and Source & Supply. Additional costs to be recovered by rate revenue include expected FY 2018 Debt Service and Transfers to Reserves. These revenues are offset by non-rate revenues including Miscellaneous Revenue and Expected Municipal Revenue. 50% of Standby Charges are included in the cost allocation to offset rate revenue requirements. For FY 2017, total revenue to be recovered from rates is \$5,172,080.

**Table 19  
California City – Water Enterprise  
Cost of Service Allocation**

<b>Base Cost of Service FY 2017</b>		<b>Base Cost Allocation</b>				
		Meters		Water Usage		
Water Administration	\$584,701	75%	\$438,526	25%	\$146,175	100%
Pumping	\$1,005,615	75%	\$754,211	25%	\$251,404	100%
Transmission & Distribution	\$2,543,240	65%	\$1,653,106	35%	\$890,134	100%
Water Non-Operating	\$598,745	75%	\$449,059	25%	\$149,686	100%
Transfers to Reserves	\$200,000	50%	\$100,000	50%	\$100,000	100%
FY 2018 Additional Debt Service	\$470,000	55%	\$258,500	45%	\$211,500	100%
<b>Total Revenue Requirement</b>	<b>\$5,402,301</b>	-	-	-	-	-
Less: Miscellaneous Revenue	\$159,181	25%	-\$39,795	75%	-\$119,386	100%
Less: 50% Standby Charges	\$325,000	60%	-\$195,000	40%	-\$130,000	100%
Less: Expected Municipal Revenue	\$219,024	60%	-\$131,414	40%	-\$87,610	100%
<b>Revenue to be Recovered</b>	<b>\$4,699,096</b>	<b>69.95%</b>	<b>\$3,287,192</b>	<b>30.05%</b>	<b>\$1,411,904</b>	<b>100%</b>

<b>Costs Incurred From High Water Usage</b>	
Source & Supply	\$472,984

Rate Revenue Requirement                      \$5,172,080

Under Article 10 Section 2 of the California Constitution, public agencies are required to maximize beneficial use of water service, allocate costs in proportion to the cost of serving each customer class, and discourage waste. Section 2 states that:

*It is hereby declared that because of the conditions prevailing in this State the general welfare requires that the water resources of the State be put to beneficial use to the fullest extent of which they are capable, and that the waste or unreasonable use or unreasonable method of use of water be prevented, and that the conservation of such waters is to be exercised with a view to the reasonable and beneficial use thereof in the interest of the people and for the public welfare.*

Based on the direction of City staff to encourage water conservation while maintaining revenue stability, BWA recommends that approximately 70% of Water Enterprise costs should be recovered by fixed charges, and 30% from variable charges. This mix of fixed vs. variable revenues is consistent with the current rate structure and balances revenue stability with conservation incentive. Additionally, this split between fixed and variable costs matches closely with BWA’s estimate of actual costs.

Usage costs are allocated to each tier based on estimated FY 2017 water usage. Higher costs in higher tiers are justified based on greater demands that higher water use places on the system.

California City’s 2002 Water Master Plan conducted by Quad Knopf gives an average day demand peaking factor of 1, a minimum month peaking factor of .5, and a maximum month peaking factor of 1.7. BWA assigned peaking factors to each tier, with minimum month peaking in Tier 2, average day demand peaking in Tiers 3 and 4, and maximum month demand in Tier 5. The peaking factor is weighted by water usage to arrive at the percentage of system peaking costs to be recovered in each Tier.

**Table 20**  
**California City – Water Enterprise**  
**Usage Base Cost Allocation**

Usage Costs		Estimated FY 2017 Usage (ccf)		Peaking Factor	PF Weighted by Water Use	Cost % Recovered by Tier	Cost Recovered	\$ per ccf
\$1,411,904	Tier 1	274,432	28.5%	0.00	0.00	0%	-	-
	Tier 2	222,286	23.1%	0.50	0.12	15%	\$210,734	\$0.95
	Tier 3	126,015	13.1%	1.00	0.13	17%	\$238,933	\$1.90
	Tier 4	101,272	10.5%	1.00	0.11	14%	\$192,019	\$1.90
	Tier 5	238,953	24.8%	1.70	0.42	55%	\$770,218	\$3.22
	<b>Total</b>	<b>962,959</b>	<b>100.0%</b>		<b>0.77</b>	<b>100%</b>	<b>\$1,411,904</b>	

Source & Supply costs are allocated to each Tier with an increasing percentage of costs allocated to higher Tiers. These higher costs are justified based on the additional sources of supply the water enterprise must obtain due to high water usage.

**Table 21**  
**California City – Water Enterprise**  
**Source & Supply Cost Allocation**

Source & Supply Costs	Source & Supply Allocation				
	Source & Supply Allocation to Tiers			Estimated FY 2017 Water Usage (ccf)	\$ per ccf
\$472,984	Tier 1	0%	\$0	274,432	\$0.00
	Tier 2	14.0%	\$66,218	222,286	\$0.30
	Tier 3	19.0%	\$89,867	126,015	\$0.71
	Tier 4	30.0%	\$141,895	101,272	\$1.40
	Tier 5	37.0%	\$175,004	238,953	\$0.73
	<b>Total</b>	<b>100.0%</b>	<b>\$472,984</b>	<b>962,959</b>	

Adding the Source & Supply and Peaking Factor costs per CCF in each tier gives a cost basis for the following commodity rates:

**Table 22**  
**California City – Water Enterprise**  
**Commodity Rates Cost Basis**

FY 2017/18 Commodity Rates	
Tier 1	\$0.00
Tier 2	\$1.25
Tier 3	\$2.61
Tier 4	\$3.30
Tier 5	\$3.96

Meter costs are divided by the estimated number of meter equivalents in FY 2017 to arrive at a cost per meter equivalent per month. The charge per meter equivalent is increased based on the number of meter equivalents for each meter size to arrive at a monthly meter charge for each meter size.

Meter Equivalents recognize that service costs per customer vary due to the system investment required based on capacity of the meter. For example, a 1.5" meter has equivalent capacity related costs to 3.33 3/4" meters, according to AWWA.

**Table 23**  
**California City – Water Enterprise**  
**Meter Rates Cost Basis**

Meter Cost Allocation					
Meter Costs	FY 2017 Est Meter Equivalents	Cost per Meter Equivalent per Month	Meter Size	Meter Equivalents	Monthly Meter Charge
\$3,287,192	5,139	\$53.31	3/4"	1.00	\$53
			1"	1.67	\$89
			1.5"	3.33	\$178
			2"	5.33	\$284
			3"	11.67	\$622
			4"	21.00	\$1,119
			6"	46.67	\$2,488
			8"	80.00	\$4,265

## **SUMMARY RECOMMENDATIONS – WATER AND SEWER**

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1. Implement impact fees for water and sewer
2. Add meters to all municipal customers and charge them through the billing system  
These customers must pay for their water usage based on the cost of providing service  
Continuing the unbilled usage may be a violation of Proposition 218
3. Implement required rate increases for water and sewer
4. Fully fund capital improvement programs for both water and sewer
5. Apply through the Common Funding Inquiry Form of the California Financing Coordinating Committee for low interest SRF loans for 3 years of waterline replacements and the WWTP Upgrade
6. Implement miscellaneous fee updates
7. Consult with legal counsel on holding landlords ultimately accountable for their tenant's unpaid bills

**Appendix A  
California City - Water Enterprise  
Proposed Monthly Rate Schedule - No Tier Change\***

Rate Increases*		Current	2014/15 60%	2015/16 17%	2016/17 17%	2017/18 2.4%	2018/19 2.4%
	<b>Meter Type</b>			<b>Monthly Meter Charges</b>			
	3/4"	\$23.62	\$37.79	\$44.22	\$51.73	\$52.99	\$54.28
	1"	\$39.45	\$63.12	\$73.85	\$86.40	\$88.50	\$90.66
	1.5"	\$78.65	\$125.84	\$147.23	\$172.26	\$176.45	\$180.74
	2"	\$125.89	\$201.42	\$235.67	\$275.73	\$282.43	\$289.29
	3"	\$275.65	\$441.04	\$516.02	\$603.74	\$618.41	\$633.44
	4"	\$496.02	\$793.63	\$928.55	\$1,086.40	\$1,112.80	\$1,139.84
	6"	\$1,102.30	\$1,763.68	\$2,063.51	\$2,414.30	\$2,472.97	\$2,533.06
	8"	\$1,889.60	\$3,023.36	\$3,537.33	\$4,138.68	\$4,239.25	\$4,342.26
	<b>Tier Breakpoints (HCF) 3/4"</b>			<b>Usage Charges</b>			
	0 to 9 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	9 to 15 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	15 to 25 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	25 to 40 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	40+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02
	<b>1"</b>						
	0 to 15.03 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	15.03 to 25.05 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	25.05 to 41.75 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	41.75 to 66.8 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	66.8+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02
	<b>1.5"</b>						
	0 to 29.97 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	29.97 to 49.95 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	49.95 to 83.25 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	83.25 to 133.20 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	133.20+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02
	<b>2"</b>						
	0 to 47.97 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	47.97 to 79.95 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	79.95 to 133.25 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	133.25 to 213.20 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	213.20+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02
	<b>3"</b>						
	0 to 105.03 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	105.03 to 175.05 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	175.05 to 291.75 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	291.75 to 466.80 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	466.80+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02
	<b>4"</b>						
	0 to 189 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	189 to 315 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	315 to 525 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	525 to 840 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	840+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02
	<b>6"</b>						
	0 to 420.03 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	420.03 to 700.05 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	700.05 to 1166.75 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	1166.75 to 1866.80 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	1866.80+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02
	<b>8"</b>						
	0 to 720 Tier 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	720 to 1200 Tier 2	\$0.55	\$0.88	\$1.03	\$1.20	\$1.23	\$1.26
	1200 to 2000 Tier 3	\$1.15	\$1.84	\$2.15	\$2.52	\$2.58	\$2.64
	2000 to 3200 Tier 4	\$1.45	\$2.32	\$2.71	\$3.18	\$3.25	\$3.33
	3200+ Tier 5	\$1.75	\$2.80	\$3.28	\$3.83	\$3.93	\$4.02

\*FY 2018 & 2019 increased by 50% ENR Construction Cost Index 20 City Average & 50% Consumer Price Index - All Urban Consumers U.S. City Average 2009-2013

\*Note - the City bills bimonthly.

**Appendix B**  
**California City - Sewer Enterprise**  
**Monthly Sewer Rates**

Type of Charge	2013/14	30% 2014/15	28% 2015/16	28% 2016/17	2.43% 2017/18	2.43% 2017/18
<b>Residential Charge Per EDU</b>	\$23.46	\$30.50	\$39.04	\$49.97	\$51.18	\$52.43
<b>Other Commercial Per HCF</b>	\$1.29	\$1.68	\$2.15	\$2.75	\$2.81	\$2.88
<b>Restaurants Per HCF</b>	\$1.85	\$2.41	\$3.08	\$3.94	\$4.04	\$4.13
<b>Prison Charge Per Bed Capacity</b>	\$9.58	\$12.45	\$15.94	\$20.40	\$20.90	\$21.41
<b>Prison Charge Per HCF</b>	\$0.67	\$0.87	\$1.11	\$1.43	\$1.46	\$1.50
<b>From Sewage Truck per 100 Gallons</b>	\$0.80	\$1.04	\$1.33	\$1.70	\$1.75	\$1.79

1 - Prison also known as "Transient Residential Occupancy with Food Establishments"

2 - FY 2018 & 2019 increased by 50% ENR Construction Cost Index 20 City Average & 50% Consumer Price Index - All Urban Consumers U.S. City Average 2009-2013

3 - Note - the City bills bimonthly.



# Appendix C

## California City – Water Enterprise

### Cash Flow Projections

City of California City - Water Enterprise Revenues and Expenses														
	Budget Actual	Budget Forecast	Budget Forecast	Escalation	Projected									
City of California City - Water Enterprise	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Water Fund Beginning Balance	\$1,211,961	\$579,797	\$936,188		-\$520,767	-\$1,605,133	-\$2,340,306	-\$3,210,124	-\$4,363,978	-\$5,727,833	-\$7,009,613	-\$8,186,134	-\$9,405,210	-\$10,606,647
Water Reserve Fund Beginning Balance	\$380,603	\$1,021,024	\$565,027		\$1,058,027	\$1,846,827	\$2,769,723	\$3,849,511	\$4,961,693	\$6,107,240	\$7,287,154	\$8,502,466	\$9,754,236	\$11,043,560
<b>Water Fund (51) Revenue</b>				<b>Sales Growth %</b>	<b>60%</b>	<b>17%</b>	<b>17%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
<b>Miscellaneous Fees</b>														
Investment Earnings	\$62	\$9	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SCE Incentive - Well 15A	40,943	0	0	0.0%	0	0	0	0	0	0	0	0	0	0
Miscellaneous Revenues	25	115	0	0.0%	0	0	0	0	0	0	0	0	0	0
<b>Subtotal Misc Revenue</b>	<b>\$41,031</b>	<b>\$124</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Revenue</b>														
<b>Bond Proceeds (5.5% 30 Year Loan)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,803,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Municipal Sales</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>160,000</b>	<b>187,200</b>	<b>219,024</b>	<b>225,595</b>	<b>232,363</b>	<b>239,333</b>	<b>246,513</b>	<b>253,909</b>	<b>261,526</b>	<b>269,372</b>
Residential Sales (Fixed Charge + Tiers 1-3)	1,317,836	1,309,886	1,300,000	Growth %	2,080,000	2,433,600	2,847,312	2,932,731	3,020,713	3,111,335	3,204,675	3,300,815	3,399,839	3,501,835
Commercial Sales (Fixed Charge + Tiers 1-3)	180,953	197,152	210,000	Growth %	336,000	393,120	459,950	473,749	487,961	502,600	517,678	533,209	549,205	565,681
Turn On Fees	58,150	64,600	50,000	2.0%	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	59,755	60,950
Meter Installation	650	3,075	0	0.0%	0	0	0	0	0	0	0	0	0	0
Penalties	135,693	144,781	100,000	2.0%	102,000	104,040	106,121	108,243	110,408	112,616	114,869	117,166	119,509	121,899
Water Standby Charges	663,910	629,842	650,000	0.0%	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000
<b>Subtotal Operating Revenue</b>	<b>\$2,357,193</b>	<b>\$2,349,336</b>	<b>\$2,310,000</b>		<b>\$3,379,000</b>	<b>\$3,819,980</b>	<b>\$4,335,468</b>	<b>\$11,247,727</b>	<b>\$4,556,649</b>	<b>\$4,672,193</b>	<b>\$4,791,169</b>	<b>\$4,913,681</b>	<b>\$5,039,834</b>	<b>\$5,169,737</b>
<b>Contributions and Transfers</b>														
Tfr from Special Tax	\$5,722	\$4,604	\$0	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer From Water Reserve	0	1,021,320	0	N/A	0	0	0	0	0	0	0	0	0	0
Cash Variance	39	-208	0	0.0%	0	0	0	0	0	0	0	0	0	0
<b>Subtotal Contributions and Transfers</b>	<b>\$5,762</b>	<b>\$1,025,717</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Water Fund (51) Revenue</b>	<b>\$2,403,985</b>	<b>\$3,375,177</b>	<b>\$2,310,000</b>		<b>\$3,379,000</b>	<b>\$3,819,980</b>	<b>\$4,335,468</b>	<b>\$11,247,727</b>	<b>\$4,556,649</b>	<b>\$4,672,193</b>	<b>\$4,791,169</b>	<b>\$4,913,681</b>	<b>\$5,039,834</b>	<b>\$5,169,737</b>
Percent Change		40%	-32%		46.3%	13.1%	13.5%	159.4%	-59.5%	2.5%	2.5%	2.6%	2.6%	2.6%
<b>Water Reserve Fund (50) Revenue</b>					*Conservation--make shift at end of fiscal year to lower debt. Tiers 4&5 money goes to reserve. Then used for line replacement--PayGO									
<b>Revenue</b>		Budget Numbers												
Conservation Sales-Residential	-\$300,000	-\$280,000	\$248,000											
Conservation Sales-Commercial	-\$150,000	-\$290,000	245,000											
<b>Total Water Fund (50) Revenue (Tiers 4 &amp; 5)</b>	<b>\$640,421</b>	<b>\$565,323</b>	<b>\$493,000</b>	<b>Growth %</b>	<b>\$788,800</b>	<b>\$922,896</b>	<b>\$1,079,788</b>	<b>\$1,112,182</b>	<b>\$1,145,547</b>	<b>\$1,179,914</b>	<b>\$1,215,311</b>	<b>\$1,251,771</b>	<b>\$1,289,324</b>	<b>\$1,328,003</b>
<b>TOTAL WATER DEPARTMENT REVENUE</b>	<b>\$3,044,406</b>	<b>\$2,919,180</b>	<b>\$2,803,000</b>		<b>\$4,167,800</b>	<b>\$4,742,876</b>	<b>\$5,415,256</b>	<b>\$12,359,909</b>	<b>\$5,702,197</b>	<b>\$5,852,107</b>	<b>\$6,006,481</b>	<b>\$6,165,452</b>	<b>\$6,329,158</b>	<b>\$6,497,740</b>

	Budget Actual	Budget Forecast	Budget Forecast	Escalation	Requested Budget										
City of California City - Water Enterprise	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
<b>Water Fund (51)</b>															
<b>Operating Expenses</b>															
<b>Water Administration</b>															
<i>Personnel Services</i>															
Regular Salaries	\$211,430	\$179,982	\$181,135	3.0%	\$185,000	\$190,550	\$196,267	\$202,154	\$208,219	\$214,466	\$220,900	\$227,527	\$234,352	\$241,383	
Straight Overtime	62	117	0	3.0%	0	0	0	0	0	0	0	0	0	0	
Premium Overtime	1,122	9,408	500	3.0%	500	515	530	546	563	580	597	615	633	652	
Temporary/Part Time	106	0	11,228	3.0%	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	
Medicare	2,995	2,499	2,797	3.0%	2,797	2,881	2,967	3,056	3,148	3,242	3,340	3,440	3,543	3,649	
Cafeteria Plan	47,760	35,470	34,542	3.0%	34,542	35,578	36,646	37,745	38,877	40,044	41,245	42,482	43,757	45,069	
Retirement	58,254	51,025	49,079	3.0%	49,079	50,551	52,068	53,630	55,239	56,896	58,603	60,361	62,172	64,037	
Unemployment Ins	1,631	1,353	1,310	3.0%	1,310	1,349	1,390	1,431	1,474	1,519	1,564	1,611	1,659	1,709	
Worker's Comp	6,286	1,944	1,756	3.0%	1,756	1,809	1,863	1,919	1,976	2,036	2,097	2,160	2,224	2,291	
PARS - Admin Fee	12	182	160	3.0%	160	165	170	175	180	185	191	197	203	209	
<b>Total Personnel Services</b>	<b>\$329,659</b>	<b>\$281,980</b>	<b>\$282,507</b>		<b>\$287,144</b>	<b>\$295,758</b>	<b>\$304,631</b>	<b>\$313,770</b>	<b>\$323,183</b>	<b>\$332,879</b>	<b>\$342,865</b>	<b>\$353,151</b>	<b>\$363,745</b>	<b>\$374,658</b>	
<i>Operations and Maintenance</i>															
Education Incentive	\$0	\$0	\$0	3.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Travel/Lodging/Reg	368	0	0	3.0%	500	515	530	546	563	580	597	615	633	652	
Office Supplies	12,241	13,345	10,000	3.0%	21,770	22,423	23,096	23,789	24,502	25,237	25,995	26,774	27,578	28,405	
Admin Copy Expense	1,500	1,500	1,500	3.0%	750	773	796	820	844	869	896	922	950	979	
Electricity	5,754	5,767	6,500	3.0%	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234	8,481	
Telephone-Land	7,587	3,066	3,000	3.0%	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	
Monthly Bank Fees	23,118	25,022	23,000	3.0%	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619	
Audit Fees	13,045	12,487	14,000	3.0%	14,000	14,420	14,853	15,298	15,757	16,230	16,717	17,218	17,735	18,267	
Training	0	0	1,000	3.0%	500	515	530	546	563	580	597	615	633	652	
Liability Insurance	20,614	24,836	28,118	3.0%	28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534	
Meter Reading Contract	3,063	11,461	75,000	3.0%	75,000	77,250	79,568	81,955	84,413	86,946	89,554	92,241	95,008	97,858	
Utility Billing	27,684	32,891	30,000	3.0%	31,000	31,930	32,888	33,875	34,891	35,937	37,016	38,126	39,270	40,448	
Purchase of Equipment	0	0	1,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Bad Debt Expense	100,982	29,180	29,180	1.0%	19,000	19,190	19,382	19,576	19,771	19,969	20,169	20,371	20,574	20,780	
Transfer to General Fund	40,000	40,000	40,000	0.0%	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
<b>Total Operations &amp; Maintenance</b>	<b>\$255,956</b>	<b>\$199,555</b>	<b>\$262,298</b>		<b>\$267,020</b>	<b>\$273,451</b>	<b>\$280,070</b>	<b>\$286,885</b>	<b>\$293,900</b>	<b>\$301,121</b>	<b>\$308,556</b>	<b>\$316,209</b>	<b>\$324,088</b>	<b>\$332,199</b>	
<b>Total Water Administration</b>	<b>\$585,616</b>	<b>\$481,535</b>	<b>\$544,805</b>		<b>\$554,164</b>	<b>\$569,209</b>	<b>\$584,701</b>	<b>\$600,655</b>	<b>\$617,083</b>	<b>\$634,000</b>	<b>\$651,421</b>	<b>\$669,360</b>	<b>\$687,833</b>	<b>\$706,857</b>	
<b>Source &amp; Supply</b>															
<i>Personnel Services</i>															
Regular Salaries	\$0	\$0	\$0	3.0%	\$73,307	\$75,506	\$77,771	\$80,105	\$82,508	\$84,983	\$87,532	\$90,158	\$92,863	\$95,649	
Premium Overtime	0	0	0	3.0%	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Temporary/Part Time	0	0	0	3.0%	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Medicare	0	0	0	3.0%	1,063	\$1,095	\$1,128	\$1,162	\$1,196	\$1,232	\$1,269	\$1,307	\$1,347	\$1,387	
Cafeteria Plan	0	0	0	3.0%	19,152	\$19,727	\$20,318	\$20,928	\$21,556	\$22,202	\$22,868	\$23,555	\$24,261	\$24,989	
Retirement	0	0	0	3.0%	18,909	\$19,476	\$20,061	\$20,662	\$21,282	\$21,921	\$22,578	\$23,256	\$23,953	\$24,672	
Unemployment	0	0	0	3.0%	623	\$642	\$661	\$681	\$701	\$722	\$744	\$766	\$789	\$813	
Workers Comp	0	0	0	3.0%	2,229	\$2,296	\$2,365	\$2,436	\$2,509	\$2,584	\$2,662	\$2,741	\$2,824	\$2,908	
PARS-Admin Fee	0	0	0	3.0%	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total Personnel Services</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>115,283</b>	<b>118,741</b>	<b>122,304</b>	<b>125,973</b>	<b>129,752</b>	<b>133,645</b>	<b>137,654</b>	<b>141,784</b>	<b>146,037</b>	<b>150,418</b>	
<i>Operations and Maintenance</i>															
Research	\$20,712	\$43,062	\$50,000	3.0%	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,964	\$59,703	\$61,494	\$63,339	\$65,239	
Purchased Water	452,775	614,022	492,000	3.0%	215,550	222,017	228,677	235,537	242,603	249,882	257,378	265,099	273,052	281,244	
Moj Pub Ut-Wdr Acres	24,597	26,073	45,000	3.0%	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	58,715	
Professional Services	0	0	0	3.0%	20,000	\$20,600	\$21,218	\$21,855	\$22,510	\$23,185	\$23,881	\$24,597	\$25,335	\$26,095	
<b>Total Operations and Maintenance</b>	<b>\$498,084</b>	<b>\$683,156</b>	<b>\$587,000</b>		<b>\$330,550</b>	<b>\$340,467</b>	<b>\$350,680</b>	<b>\$361,201</b>	<b>\$372,037</b>	<b>\$383,198</b>	<b>\$394,694</b>	<b>\$406,535</b>	<b>\$418,731</b>	<b>\$431,293</b>	
<b>Total Source &amp; Supply</b>	<b>\$498,084</b>	<b>\$683,156</b>	<b>\$587,000</b>		<b>\$445,833</b>	<b>\$459,208</b>	<b>\$472,984</b>	<b>\$487,174</b>	<b>\$501,789</b>	<b>\$516,843</b>	<b>\$532,348</b>	<b>\$548,318</b>	<b>\$564,768</b>	<b>\$581,711</b>	

	Budget Actual	Budget Forecast	Budget Forecast	Escalation	Requested Budget										
City of California City - Water Enterprise	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
<b>Water Fund (51)</b>															
<b>Operating Expenses</b>															
<b>Pumping O&amp;M</b>															
<i>Personnel Services</i>															
Regular Salaries	\$114,465	\$80,939	\$141,623	3.0%	\$145,387	\$149,749	\$154,241	\$158,868	\$163,634	\$168,543	\$173,600	\$178,808	\$184,172	\$189,697	
Straight Overtime	6,745	6,980	7,000	3.0%	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133	
Premium Overtime	21,452	21,399	23,000	3.0%	23,000	23,690	24,401	25,133	25,887	26,663	27,463	28,287	29,136	30,010	
Medical	0	0	0	3.0%	500	515	530	546	563	580	597	615	633	652	
Medicare	1,661	1,234	2,107	3.0%	2,108	2,171	2,236	2,303	2,373	2,444	2,517	2,593	2,670	2,750	
Cafeteria Plan	20,616	16,067	33,203	3.0%	26,163	26,948	27,756	28,589	29,447	30,330	31,240	32,177	33,143	34,137	
Retirement	36,192	23,301	37,674	3.0%	38,799	39,963	41,162	42,397	43,669	44,979	46,328	47,718	49,149	50,624	
Unemployment Ins	722	465	1,081	3.0%	851	877	903	930	958	987	1,016	1,047	1,078	1,110	
Worker's Comp	9,631	7,489	10,135	3.0%	9,117	9,391	9,672	9,962	10,261	10,569	10,886	11,213	11,549	11,896	
<b>Total Personnel Services</b>	<b>\$211,482</b>	<b>\$157,875</b>	<b>\$255,823</b>		<b>\$252,925</b>	<b>\$260,513</b>	<b>\$268,328</b>	<b>\$276,378</b>	<b>\$284,669</b>	<b>\$293,209</b>	<b>\$302,006</b>	<b>\$311,066</b>	<b>\$320,398</b>	<b>\$330,010</b>	
<i>Operations and Maintenance</i>															
Uniform/Safety Equip	\$343	\$455	\$2,000	3.0%	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688	\$1,739	\$1,791	\$1,845	\$1,900	\$1,957	
Subscr/Books/Dues	0	0	200	3.0%	500	515	530	546	563	580	597	615	633	652	
Travel/Lodging/Reg	1,109	50	500	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Office Supplies	462	875	750	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Other Equipment	165,087	8,425	1,000	3.0%	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	
Admin Copy	0	0	0	3.0%	500	515	530	546	563	580	597	615	633	652	
Computer Purchase/Repair	0	0	0	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Janitorial Supplies	0	0	0	3.0%	500	515	530	546	563	580	597	615	633	652	
Postage and shipping	0	0	0	3.0%	500	515	530	546	563	580	597	615	633	652	
<b>Transfer Out-Garage Operations</b>	<b>64,824</b>	<b>30,120</b>	<b>62,544</b>	<b>3.0%</b>	<b>15,000</b>	<b>15,450</b>	<b>15,914</b>	<b>16,391</b>	<b>16,883</b>	<b>17,389</b>	<b>17,911</b>	<b>18,448</b>	<b>19,002</b>	<b>19,572</b>	
Veh Operation/Maint	4,051	732	5,000	3.0%	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743	
RSI Fuel	4,254	1,408	7,000	3.0%	21,000	21,630	22,279	22,947	23,636	24,345	25,075	25,827	26,602	27,400	
Bldg Operation/Maint	12,527	10,524	2,000	3.0%	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	
Electricity	279,370	289,447	425,000	3.0%	425,000	437,750	450,883	464,409	478,341	492,691	507,472	522,696	538,377	554,529	
Gas	183	182	500	3.0%	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	
Telephone-Land	3,389	2,535	2,000	3.0%	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	
Professional Services	0	0	0	3.0%	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	
Telephone-Cell	0	0	4,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Lab Sampling	17,164	13,472	12,000	3.0%	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	
Engineering	0	0	0	3.0%	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572	
Training	0	0	1,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Repair Subcontractors	0	0	1,000	3.0%	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	
Special Supplies	0	0	1,000	3.0%	0	0	0	0	0	0	0	0	0	0	
Special Depart-Supp	10,440	10,591	9,000	3.0%	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	
Chemicals	5,252	2,099	8,000	3.0%	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786	
Licenses & Permits	5,577	482	1,000	3.0%	12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	
Claims	0	0	0	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Other Contracts	5,136	2,238	4,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Advertising	0	404	300	3.0%	500	515	530	546	563	580	597	615	633	652	
Communications Maint	0	51	0	3.0%	500	515	530	546	563	580	597	615	633	652	
Hand Tools	0	0	400	3.0%	500	515	530	546	563	580	597	615	633	652	
Equipment Operation/Maint	0	0	5,000	3.0%	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	
<b>Total Operations and Maintenance</b>	<b>579,169</b>	<b>374,091</b>	<b>555,194</b>		<b>563,000</b>	<b>579,890</b>	<b>597,287</b>	<b>615,205</b>	<b>633,661</b>	<b>652,671</b>	<b>672,251</b>	<b>692,419</b>	<b>713,192</b>	<b>734,587</b>	
<i>Capital Outlay</i>															
Bond Funded Projects (Production)				CIP Schedule		\$0	\$0	\$5,299,726							
Land	\$0	\$2,200	\$0	CIP Schedule	0	0	0	0	0	0	0	0	0	0	
Buildings	0	0	1,000	CIP Schedule	0	0	0	0	0	0	0	0	0	0	
Equipment	0	0	0	CIP Schedule	122,000	125,000	80,000	10,000	10,000	10,000	0	0	0	0	
Improvements	0	0	10,000	CIP Schedule	22,000	20,000	60,000	130,000	120,000	68,000	0	0	0	0	
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$2,200</b>	<b>\$11,000</b>		<b>\$144,000</b>	<b>\$145,000</b>	<b>\$140,000</b>	<b>\$5,439,726</b>	<b>\$130,000</b>	<b>\$78,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Pumping</b>	<b>\$790,651</b>	<b>\$534,165</b>	<b>\$822,017</b>		<b>\$959,925</b>	<b>\$985,403</b>	<b>\$1,005,615</b>	<b>\$6,331,309</b>	<b>\$1,048,331</b>	<b>\$1,023,881</b>	<b>\$974,257</b>	<b>\$1,003,485</b>	<b>\$1,033,589</b>	<b>\$1,064,597</b>	

	Budget Actual	Budget Forecast	Budget Forecast	Escalation	Requested Budget										
City of California City - Water Enterprise	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
<b>Water Fund (51)</b>															
<b>Operating Expenses</b>															
<b>Transmission &amp; Distribution</b>															
<i>Personnel Services</i>															
Regular Salaries	\$202,166	\$265,877	\$249,607	3.0%	\$376,442	\$387,735	\$399,367	\$411,348	\$423,689	\$436,399	\$449,491	\$462,976	\$476,865	\$491,171	
Straight Overtime	8,373	8,476	8,000	3.0%	9,000	9,270	9,548	9,835	10,130	10,433	10,746	11,069	11,401	11,743	
Premium Overtime	27,844	31,768	30,000	3.0%	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	
Temporary/Part Time	0	13,898	0	3.0%	0	0	0	0	0	0	0	0	0	0	
Medical fees	120	847	750	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Medicare	3,156	4,483	3,789	3.0%	4,696	4,837	4,982	5,131	5,285	5,444	5,607	5,775	5,949	6,127	
Cafeteria Plan	43,223	72,127	67,574	3.0%	124,773	128,516	132,372	136,343	140,433	144,646	148,985	153,455	158,059	162,800	
Retirement	59,010	72,435	61,356	3.0%	93,456	96,260	99,147	102,122	105,186	108,341	111,591	114,939	118,387	121,939	
Unemployment Ins	1,890	2,521	2,199	3.0%	4,061	4,183	4,308	4,438	4,571	4,708	4,849	4,995	5,144	5,299	
Worker's Comp	18,467	27,877	18,765	3.0%	24,654	25,394	26,155	26,940	27,748	28,581	29,438	30,321	31,231	32,168	
<b>Total Personnel Services</b>	<b>\$364,250</b>	<b>\$500,310</b>	<b>\$442,040</b>		<b>\$668,082</b>	<b>\$688,124</b>	<b>\$708,768</b>	<b>\$730,031</b>	<b>\$751,932</b>	<b>\$774,490</b>	<b>\$797,725</b>	<b>\$821,657</b>	<b>\$846,306</b>	<b>\$871,695</b>	
<i>Operations and Maintenance</i>															
Uniforms/Safety/Equip	\$4,215	\$3,560	\$3,500	3.0%	\$6,500	\$6,695	\$6,896	\$7,103	\$7,316	\$7,535	\$7,761	\$7,994	\$8,234	\$8,481	
Subscr/Books/Dues	0	149	700	3.0%	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219	
Advertising	0	176	1,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Travel/Lodging/Reg	3,361	2,006	1,500	3.0%	3,250	3,348	3,448	3,551	3,658	3,768	3,881	3,997	4,117	4,241	
Office Supplies	1,656	4,557	1,200	3.0%	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	
Admin Copy	0	0	0	3.0%	500	515	530	546	563	580	597	615	633	652	
Computer Purchase/Repair	0	0	0	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Janitorial Supplies	0	0	0	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Postage and Shipping	0	0	0	3.0%	500	515	530	546	563	580	597	615	633	652	
Other Equipment	11,813	13,207	15,000	3.0%	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829	
Veh Operation/Maint	22,815	25,673	25,000	3.0%	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486	
RSI Fuel	33,682	46,157	37,000	3.0%	42,000	43,260	44,558	45,895	47,271	48,690	50,150	51,655	53,204	54,800	
Equipment Operation/Maint	0	0	15,000	3.0%	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	
Hand Tools	0	0	700	3.0%	2,600	2,678	2,758	2,841	2,926	3,014	3,105	3,198	3,294	3,392	
Bldg Operation/Maint	6,676	7,616	3,000	3.0%	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	
Electricity	0	0	0	3.0%	1,800	1,854	1,910	1,967	2,026	2,087	2,149	2,214	2,280	2,349	
Telephone - Land	12,238	13,391	3,000	3.0%	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	
Telephone - Cell	0	0	4,500	3.0%	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	
Propane	6,689	7,132	7,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Communications Maint	254	0	1,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Professional Services	0	0	0	3.0%	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	
Lab Sampling	0	0	0	3.0%	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476	1,520	1,566	
Engineering	9,903	2,090	8,000	3.0%	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	
Training	2,173	472	2,500	3.0%	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234	8,481	
Bulk Materials	0	0	10,000	3.0%	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048	
Repair Subcontractors	0	0	0	3.0%	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	
Par 3 Irrigation	0	6,210	7,000	3.0%	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438	
Special Depart Supp	51,947	56,832	6,000	3.0%	72,000	74,160	76,385	78,676	81,037	83,468	85,972	88,551	91,207	93,944	
Licenses & Permits	8,093	4,211	6,000	3.0%	16,000	16,480	16,974	17,484	18,008	18,548	19,105	19,678	20,268	20,876	
Chemicals	0	0	0	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Claims	0	1,058	0	3.0%	100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	
Other Contracts	79,347	99,974	20,000	3.0%	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	
Software License	0	0	0	3.0%	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957	
Transfer Out-Garage	0	30,120	62,544	3.0%	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191	
Transfer to General Fund	0	0	0	3.0%	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006	78,286	
<b>Total Operations and Maintenance</b>	<b>\$254,861</b>	<b>\$324,591</b>	<b>\$241,144</b>		<b>\$457,350</b>	<b>\$471,071</b>	<b>\$485,203</b>	<b>\$499,759</b>	<b>\$514,751</b>	<b>\$530,194</b>	<b>\$546,100</b>	<b>\$562,483</b>	<b>\$579,357</b>	<b>\$596,738</b>	
<i>Capital Outlay</i>															
Bond Funded Projects (Distribution)						\$0	\$0	\$1,503,562							
Improvements (System Upgrades)	\$0	\$1,225	\$84,000	CIP Schedule	478,240	712,547	1,344,495	1,351,299	1,351,299	1,351,299	1,351,299	1,351,299	1,351,299	1,351,299	
Equipment & Vehicles	0	(2,156)	50,000	CIP Schedule	315,819	76,000	0	50,000	43,000	20,000	0	50,000	40,000	20,000	
Buildings	0	0	2,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	
Office	0	0	0	3.0%	3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434	4,567	
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>-\$931</b>	<b>\$136,000</b>		<b>\$798,559</b>	<b>\$793,182</b>	<b>\$1,349,269</b>	<b>\$2,909,778</b>	<b>\$1,399,364</b>	<b>\$1,376,516</b>	<b>\$1,356,672</b>	<b>\$1,406,833</b>	<b>\$1,396,999</b>	<b>\$1,377,170</b>	
<b>Total Transmission and Distribution</b>	<b>\$619,111</b>	<b>\$823,970</b>	<b>\$819,184</b>		<b>\$1,923,991</b>	<b>\$1,952,377</b>	<b>\$2,543,240</b>	<b>\$4,139,568</b>	<b>\$2,666,047</b>	<b>\$2,681,200</b>	<b>\$2,700,497</b>	<b>\$2,790,973</b>	<b>\$2,822,663</b>	<b>\$2,845,604</b>	

City of California City - Water Enterprise	Budget Actual	Budget Forecast	Budget Forecast	Escalation	Requested Budget										
	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	
<b>Non-Operating Expenses (51)</b>															
<b>Water Non-Operating</b>															
<i>Personnel Services</i>															
Water Enterprise Lawsuit	\$0	\$0	\$500,000	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regular Salaries	101,650	104,941	104,132	3.0%	159,997	164,797	169,741	174,833	180,078	185,480	191,045	196,776	202,679	208,760	
Straight Overtime	3,273	3,292	3,000	3.0%	3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914	
Premium Overtime	10,785	11,905	13,500	3.0%	13,000	13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962	
Medicare	1,403	1,580	1,515	3.0%	2,320	2,390	2,461	2,535	2,611	2,690	2,770	2,853	2,939	3,027	
Cafeteria Plan	17,920	26,429	27,474	3.0%	42,864	44,150	45,474	46,839	48,244	49,691	51,182	52,717	54,299	55,928	
Retirement	28,270	29,316	26,072	3.0%	40,841	42,066	43,328	44,628	45,967	47,346	48,766	50,229	51,736	53,288	
Unemployment Ins	743	793	894	3.0%	1,395	1,437	1,480	1,524	1,570	1,617	1,666	1,716	1,767	1,820	
Worker's Comp	6,700	9,600	7,692	3.0%	10,355	10,666	10,986	11,315	11,655	12,004	12,364	12,735	13,117	13,511	
<b>Total Personnel Services</b>	<b>\$170,744</b>	<b>\$187,857</b>	<b>\$684,279</b>		<b>\$273,772</b>	<b>\$281,985</b>	<b>\$290,445</b>	<b>\$299,158</b>	<b>\$308,133</b>	<b>\$317,377</b>	<b>\$326,898</b>	<b>\$336,705</b>	<b>\$346,806</b>	<b>\$357,210</b>	
<i>Debt Service</i>															
<b>Bond (5.5% 30 Year Loan)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$234,051</b>	<b>\$468,103</b>	<b>\$468,103</b>	<b>\$468,103</b>	<b>\$468,103</b>	<b>\$468,103</b>	<b>\$468,103</b>	
Principle (2/3 of USDA Ph 1)	0	0	42,447	4.3%	44,251	46,131	48,092	50,136	52,267	54,488	56,804	59,218	61,735	64,359	
Interest (2/3 of USDA Ph 1)	132,488	132,299	134,000	Varies	129,537	127,616	125,615	123,527	121,314	119,113	116,819	114,428	111,935	109,336	
<b>Total</b>	<b>\$132,488</b>	<b>\$132,299</b>	<b>\$176,447</b>		<b>\$173,788</b>	<b>\$173,747</b>	<b>\$173,707</b>	<b>\$407,714</b>	<b>\$641,683</b>	<b>\$641,704</b>	<b>\$641,726</b>	<b>\$641,749</b>	<b>\$641,773</b>	<b>\$641,797</b>	
<i>USDA Phase 1</i>															
Principle (1/3 of USDA Ph 1)	\$0	\$0	\$21,223	4.3%	22,125	23,066	24,046	25,068	26,133	27,244	28,402	29,609	30,867	32,179	
Interest (1/3 of USDA Ph1)	67,423	66,576	67,000	Varies	64,769	63,808	62,807	61,763	60,657	59,557	58,410	57,214	55,967	54,668	
<b>Total</b>	<b>\$67,423</b>	<b>\$66,576</b>	<b>\$88,223</b>		<b>\$86,894</b>	<b>\$86,874</b>	<b>\$86,853</b>	<b>\$86,831</b>	<b>\$86,790</b>	<b>\$86,801</b>	<b>\$86,812</b>	<b>\$86,823</b>	<b>\$86,835</b>	<b>\$86,847</b>	
<b>Total Debt Service</b>	<b>\$199,911</b>	<b>\$198,874</b>	<b>\$264,670</b>		<b>\$260,682</b>	<b>\$260,621</b>	<b>\$260,560</b>	<b>\$494,545</b>	<b>\$728,474</b>	<b>\$728,505</b>	<b>\$728,538</b>	<b>\$728,572</b>	<b>\$728,607</b>	<b>\$728,644</b>	
<i>Capital Outlay</i>															
Other Equipment	\$146,064	\$69,449	\$15,000	3.0%	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883	\$17,389	\$17,911	\$18,448	\$19,002	\$19,572	
Meters	25,968	39,780	30,000	3.0%	30,000	30,900	31,827	32,782	33,765	34,778	35,822	36,896	38,003	39,143	
<b>Total Capital Outlay</b>	<b>\$172,032</b>	<b>\$109,229</b>	<b>\$45,000</b>		<b>\$45,000</b>	<b>\$46,350</b>	<b>\$47,741</b>	<b>\$49,173</b>	<b>\$50,648</b>	<b>\$52,167</b>	<b>\$53,732</b>	<b>\$55,344</b>	<b>\$57,005</b>	<b>\$58,715</b>	
<b>Total Non-Operating Expenses</b>	<b>\$542,687</b>	<b>\$495,961</b>	<b>\$993,949</b>		<b>\$579,454</b>	<b>\$588,956</b>	<b>\$598,745</b>	<b>\$842,876</b>	<b>\$1,087,254</b>	<b>\$1,098,049</b>	<b>\$1,109,168</b>	<b>\$1,120,621</b>	<b>\$1,132,418</b>	<b>\$1,144,570</b>	

City of California City - Water Enterprise	Budget Actual	Budget Forecast	Budget Forecast	Escalation	Requested Budget									
Enterprise Summary	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>TOTAL CAPITAL OUTLAY</b>	\$172,032	\$110,498	\$192,000		\$987,559	\$984,532	\$1,537,010	\$8,398,677	\$1,580,012	\$1,506,683	\$1,410,405	\$1,462,178	\$1,454,004	\$1,435,885
<b>TOTAL NON-CAPITAL EXPENSES</b>	\$2,864,117	\$2,908,288	\$3,574,955		\$3,475,808	\$3,570,621	\$3,668,276	\$4,002,905	\$4,340,493	\$4,447,289	\$4,557,286	\$4,670,579	\$4,787,268	\$4,907,453
<b>TOTAL WATER DEPARTMENT EXPENSES</b>	\$3,036,148	\$3,018,786	\$3,766,955		\$4,463,367	\$4,555,153	\$5,205,285	\$12,401,582	\$5,920,504	\$5,953,972	\$5,967,691	\$6,132,757	\$6,241,272	\$6,343,338
<i>Percent Change</i>		-4.3%	12.1%		18.5%	2.1%	14.3%	138.2%	-52.3%	0.6%	0.2%	2.8%	1.8%	1.6%
Total Water Fund (51) Revenues	\$2,403,985	\$3,375,177	\$2,310,000		\$3,379,000	\$3,819,980	\$4,335,468	\$11,247,727	\$4,556,649	\$4,672,193	\$4,791,169	\$4,913,681	\$5,039,834	\$5,169,737
Total Water Fund (51) Expenses	3,036,148	3,018,786	3,766,955		4,463,367	4,555,153	5,205,285	12,401,582	5,920,504	5,953,972	5,967,691	6,132,757	6,241,272	6,343,338
Total Change in Water Fund (51):	-\$632,164	\$356,391	-\$1,456,955		-\$1,084,367	-\$735,173	-\$869,818	-\$1,153,854	-\$1,363,855	-\$1,281,780	-\$1,176,521	-\$1,219,076	-\$1,201,437	-\$1,173,602
<b>Water Fund (51) Ending Balance</b>	<b>\$579,797</b>	<b>\$936,188</b>	<b>(\$520,767)</b>		<b>(\$1,605,133)</b>	<b>(\$2,340,306)</b>	<b>(\$3,210,124)</b>	<b>(\$4,363,978)</b>	<b>(\$5,727,833)</b>	<b>(\$7,009,613)</b>	<b>(\$8,186,134)</b>	<b>(\$9,405,210)</b>	<b>(\$10,606,647)</b>	<b>(\$11,780,249)</b>
Total Water Reserve Fund (50) Revenues	\$640,421	\$565,323	\$493,000		\$788,800	\$922,896	\$1,079,788	\$1,112,182	\$1,145,547	\$1,179,914	\$1,215,311	\$1,251,771	\$1,289,324	\$1,328,003
Total Water Reserve Fund (50) Expenses	0	1,021,320	0		0	0	0	0	0	0	0	0	0	0
Total Change in Reserve Fund (50):	\$640,421	-\$455,997	\$493,000		\$788,800	\$922,896	\$1,079,788	\$1,112,182	\$1,145,547	\$1,179,914	\$1,215,311	\$1,251,771	\$1,289,324	\$1,328,003
<b>Water Reserve Fund (50) Ending Balance</b>	<b>\$1,021,024</b>	<b>\$565,027</b>	<b>\$1,058,027</b>		<b>\$1,846,827</b>	<b>\$2,769,723</b>	<b>\$3,849,511</b>	<b>\$4,961,693</b>	<b>\$6,107,240</b>	<b>\$7,287,154</b>	<b>\$8,502,466</b>	<b>\$9,754,236</b>	<b>\$11,043,560</b>	<b>\$12,371,563</b>
<b>Total Water Enterprise Ending Funds</b>	<b>\$1,600,821</b>	<b>\$1,501,215</b>	<b>\$537,260</b>		<b>\$241,693</b>	<b>\$429,417</b>	<b>\$639,387</b>	<b>\$597,715</b>	<b>\$379,407</b>	<b>\$277,542</b>	<b>\$316,331</b>	<b>\$349,026</b>	<b>\$436,913</b>	<b>\$591,315</b>
Debt Service Coverage Met (1.2)?	3.28	2.50	1.29		5.30	7.19	9.44	5.08	3.52	3.60	3.68	3.76	3.85	3.93
	YES	YES	YES		YES	YES	YES	YES	YES	YES	YES	YES	YES	YES
Reserve Target Met (>0) ?	YES	YES	YES		YES	YES	YES	YES	YES	YES	YES	YES	YES	YES

# Appendix D

## California City – Sewer Enterprise

### Cash Flow Projections

City of California City - Sewer Enterprise Revenues and Expenses Details															
	Budget Actual	Budget Actual	Budget Actual	Budget Forecast	Escalation	Projected									
	2010/11	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Est Sewer Fund Beg Balance:	\$1,013,166	\$914,379	\$810,997	\$604,734		\$51,810	\$357,229	\$544,129	\$568,565	\$687,987	\$912,234	\$1,205,171	\$1,528,689	\$1,883,705	\$2,271,164
<b>Sewer Fund Revenues</b>					Sales Growth %:	30.0%	28.0%	28.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
2% 30 Year SRF Loan for WWTP Upgrade	\$0	\$0	\$0	\$0		\$0	\$10,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CIP Bond Issue (30 YR 5.5% Interest Rate)	0	0	0	0		1,746,000	0	0	0	0	0	0	0	0	0
Sewer Impact Fees (1,000 bed expansion)	0	0	0	0		0	1,100,000	0	0	0	0	0	0	0	0
Investment Earnings	1,034	292	165	0	0.0%	0	0	0	0	0	0	0	0	0	0
Miscellaneous Revenue	0	952	3,037	0	0.0%	0	0	0	0	0	0	0	0	0	0
Residential Sewer	433,362	437,077	428,358	410,000	Growth %	533,000	682,240	873,267	899,465	926,449	954,243	982,870	1,012,356	1,042,727	1,074,009
Sewer Connections	0	1,500	3,000	0	0.0%	0	0	0	0	0	0	0	0	0	0
Commercial Sewer	333,653	258,535	244,234	160,000	Growth %	562,089	783,056	1,002,311	1,032,381	1,063,352	1,095,253	1,128,110	1,161,954	1,196,812	1,232,717
Trfr from Special Tax	1,396	273	207	0	0.0%	0	0	0	0	0	0	0	0	0	0
Aspen Ave Sewer Assess	21,278	16,380	16,630	17,000	0.0%	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
<b>TOTAL SEWER REVENUE</b>	<b>\$790,722</b>	<b>\$715,010</b>	<b>\$695,632</b>	<b>\$587,000</b>		<b>\$2,858,089</b>	<b>\$13,182,296</b>	<b>\$1,892,579</b>	<b>\$1,948,846</b>	<b>\$2,006,801</b>	<b>\$2,066,495</b>	<b>\$2,127,980</b>	<b>\$2,191,310</b>	<b>\$2,256,539</b>	<b>\$2,323,725</b>
Percent Change		-9.6%	-2.7%	-15.6%		386.9%	361.2%	-85.6%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
	Budget Forecast	Budget Forecast	Budget Forecast	Budget Forecast	Escalation	Requested Budget									
	2010/11	2011/12	2012/13	2013/14	Factor	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
<b>Sewer Fund Expenses</b>															
<b>Sewer Administration</b>															
<i>Personnel Services</i>															
Regular Salaries	\$63,534	\$72,894	\$96,843	\$96,140	3.0%	\$99,024	\$101,995	\$105,055	\$108,206	\$111,453	\$114,796	\$118,240	\$121,787	\$125,441	\$129,204
Premium Overtime	177	3	25	0	3.0%	0	0	0	0	0	0	0	0	0	0
Temporary/Part Time	7,015	50	9,399	11,228	3.0%	11,565	11,912	12,269	12,637	13,016	13,407	13,809	14,223	14,650	15,089
Medicare	978	873	1,488	1,490	3.0%	1,535	1,581	1,628	1,677	1,727	1,779	1,833	1,887	1,944	2,002
Cafeteria Plan	12,768	11,448	17,082	17,214	3.0%	17,730	18,262	18,810	19,375	19,956	20,554	21,171	21,806	22,460	23,134
Retirement	18,975	19,202	26,256	26,047	3.0%	26,828	27,633	28,462	29,316	30,196	31,101	32,035	32,996	33,985	35,005
Unemployment Ins	646	400	842	746	3.0%	768	791	815	840	865	891	917	945	973	1,003
Worker's Comp	506	574	1,318	1,199	3.0%	1,235	1,272	1,310	1,349	1,390	1,432	1,475	1,519	1,564	1,611
Admin Copy Expense	550	550	550	550	3.0%	567	583	601	619	638	657	676	697	718	739
Utility Billing	0	0	0	15,000	3.0%	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572	20,159
<b>Total Personnel Services</b>	<b>\$105,149</b>	<b>\$105,994</b>	<b>\$153,803</b>	<b>\$169,614</b>		<b>\$174,702</b>	<b>\$179,943</b>	<b>\$185,342</b>	<b>\$190,902</b>	<b>\$196,629</b>	<b>\$202,528</b>	<b>\$208,604</b>	<b>\$214,862</b>	<b>\$221,308</b>	<b>\$227,947</b>
<b>TOTAL SEWER ADMINISTRATION EXPENSES</b>	<b>\$105,149</b>	<b>\$105,994</b>	<b>\$153,803</b>	<b>\$169,614</b>		<b>\$174,702</b>	<b>\$179,943</b>	<b>\$185,342</b>	<b>\$190,902</b>	<b>\$196,629</b>	<b>\$202,528</b>	<b>\$208,604</b>	<b>\$214,862</b>	<b>\$221,308</b>	<b>\$227,947</b>
<b>Treatment &amp; Disposal</b>															
<i>Personnel Services</i>															
Regular Salaries	\$205,884	\$161,815	\$139,721	\$194,283	3.0%	\$232,006	\$238,966	\$246,135	\$253,519	\$261,125	\$268,959	\$277,027	\$285,338	\$293,898	\$302,715
Straight Overtime	17,511	18,204	17,348	17,800	3.0%	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486
Premium Overtime	31,164	29,342	29,034	31,700	3.0%	31,000	31,930	32,888	33,875	34,891	35,937	37,016	38,126	39,270	40,448
Medical Fees	170	175	150	300	3.0%	500	515	530	546	563	580	597	615	633	652
Medicare	3,402	3,046	3,166	3,535	3.0%	3,364	3,465	3,569	3,676	3,786	3,900	4,017	4,137	4,261	4,389
Cafeteria Plan	31,200	27,200	33,350	45,600	3.0%	53,124	54,718	56,359	58,050	59,792	61,585	63,433	65,336	67,296	69,315
Retirement	50,468	45,118	40,661	46,359	3.0%	59,892	61,689	63,539	65,446	67,409	69,431	71,514	73,660	75,869	78,145
Unemployment Ins	1,183	756	1,008	1,484	3.0%	1,729	1,781	1,834	1,889	1,946	2,004	2,065	2,126	2,190	2,256
Worker's Comp	14,796	18,409	18,612	18,232	3.0%	13,886	14,303	14,732	15,174	15,629	16,098	16,581	17,078	17,590	18,118
<b>Total Personnel Services</b>	<b>\$355,778</b>	<b>\$304,066</b>	<b>\$283,051</b>	<b>\$359,293</b>		<b>\$413,501</b>	<b>\$425,906</b>	<b>\$438,683</b>	<b>\$451,844</b>	<b>\$465,399</b>	<b>\$479,361</b>	<b>\$493,742</b>	<b>\$508,554</b>	<b>\$523,811</b>	<b>\$539,525</b>

<b>Operations and Maintenance</b>															
Uniforms/Safety Equipment	\$1,572	\$1,099	\$1,387	\$2,000	3.0%	\$2,000	\$2,060	\$2,122	\$2,185	\$2,251	\$2,319	\$2,388	\$2,460	\$2,534	\$2,610
Subscr/Books/Dues	0	0	0	400	3.0%	400	412	424	437	450	464	478	492	507	522
Advertising	0	0	0	0	3.0%	500	515	530	546	563	580	597	615	633	652
Travel/Lodging/Reg	406	1,485	0	1,000	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
Office Supplies	10,307	9,773	9,396	1,300	3.0%	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
Computer Purchase / Repair	0	0	0	0	3.0%	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
Janitorial Supplies	0	0	0	0	3.0%	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305
Postage and Shipping	0	0	0	5,400	3.0%	5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176
Other Equipment	0	0	0	0	3.0%	26,000	26,780	27,583	28,411	29,263	30,141	31,045	31,977	32,936	33,924
Transfer Out-Garage Operations	58,335	64,824	60,228	125,086	3.0%	25,000	25,750	26,523	27,318	28,138	28,982	29,851	30,747	31,669	32,619
Veh Operation/Maint	4,764	4,853	5,375	5,000	3.0%	6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
RSI Fuel	10,444	8,017	5,088	4,500	3.0%	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
Equipment Maintenance	9,869	18,294	7,446	16,000	3.0%	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134	10,438
Bldg Operation/Maint	1,763	1,788	956	1,500	3.0%	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900	1,957
Electricity	112,125	78,544	80,797	80,000	3.0%	85,000	87,550	90,177	92,882	95,668	98,538	101,494	104,539	107,675	110,906
Gas	166	194	179	500	3.0%	500	515	530	546	563	580	597	615	633	652
Telephone - Land	9,836	10,728	8,836	4,000	3.0%	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067	5,219
Telephone - Cell	0	0	0	2,000	3.0%	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
Professional Services	0	1,071	0	500	3.0%	500	515	530	546	563	580	597	615	633	652
Lab Sampling	17,690	19,050	17,929	15,000	3.0%	16,000	16,480	16,974	17,484	18,008	18,548	19,105	19,678	20,268	20,876
Engineering	0	0	7,751	7,500	3.0%	7,500	7,725	7,957	8,195	8,441	8,695	8,955	9,224	9,501	9,786
Training	0	0	0	2,000	3.0%	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610
Special Depart Supp	5,242	12,712	18,724	19,000	3.0%	19,000	19,570	20,157	20,762	21,385	22,026	22,687	23,368	24,069	24,791
Chemicals	12,662	15,687	10,286	10,000	3.0%	20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Liability Insurance	11,155	7,809	11,245	11,331	3.0%	11,500	11,845	12,200	12,566	12,943	13,332	13,732	14,144	14,568	15,005
Licenses & Permits	19,573	18,447	18,388	21,000	3.0%	21,000	21,630	22,279	22,947	23,636	24,345	25,075	25,827	26,602	27,400
Other Contracts	23,335	25,559	25,353	20,000	3.0%	23,500	24,205	24,931	25,679	26,449	27,243	28,060	28,902	29,769	30,662
Software License	11,803	13,028	15,083	0		0	0	0	0	0	0	0	0	0	0
<b>Total Operations and Maintenance</b>	<b>\$321,047</b>	<b>\$312,961</b>	<b>\$304,446</b>	<b>\$355,017</b>		<b>\$300,400</b>	<b>\$309,412</b>	<b>\$318,694</b>	<b>\$328,255</b>	<b>\$338,103</b>	<b>\$348,246</b>	<b>\$358,693</b>	<b>\$369,454</b>	<b>\$380,538</b>	<b>\$391,954</b>
<b>Capital Outlay</b>															
Waste Water Treatment Plant Upgrade	\$0	\$0	\$0	\$0		\$0	\$11,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bond Funded Projects (CIP Schedule)	0	0	0	0		1,200,000	0	0	0	0	0	0	0	0	0
Improvements	0	0	56,642	68,500		117,000	110,000	107,000	115,000	39,000	0	0	0	0	60,000
Purchase of Equipment	0	(4,824)	0	40,000		137,000	0	75,000	0	0	0	0	0	0	0
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>-\$4,824</b>	<b>\$56,642</b>	<b>\$108,500</b>		<b>\$1,454,000</b>	<b>\$11,810,000</b>	<b>\$182,000</b>	<b>\$115,000</b>	<b>\$39,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>
<b>Debt Service</b>															
2% 30 Year SRF Loan for WWTP Upgrade	\$0	\$0	\$0	\$0		\$0	\$0	\$473,289	\$473,289	\$473,289	\$473,289	\$473,289	\$473,289	\$473,289	\$473,289
CIP Bond Issue (30 YR 5.5% Interest)	0	0	0	0		60,067	120,134	120,134	120,134	120,134	120,134	120,134	120,134	120,134	120,134
Principal Payment	0	0	0	40,000		40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Interest Expense	107,534	100,195	103,954	107,500		110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
<b>Total Debt Service</b>	<b>\$107,534</b>	<b>\$100,195</b>	<b>\$103,954</b>	<b>\$147,500</b>		<b>\$210,067</b>	<b>\$270,134</b>	<b>\$743,423</b>	<b>\$743,423</b>	<b>\$743,423</b>	<b>\$743,423</b>	<b>\$743,423</b>	<b>\$743,423</b>	<b>\$743,423</b>	<b>\$743,423</b>
<b>TOTAL SEWER TREATMENT &amp; DISPOSAL EXPENSES</b>	<b>\$784,359</b>	<b>\$712,398</b>	<b>\$748,092</b>	<b>\$970,310</b>		<b>\$2,377,968</b>	<b>\$12,815,452</b>	<b>\$1,682,801</b>	<b>\$1,638,522</b>	<b>\$1,585,925</b>	<b>\$1,571,030</b>	<b>\$1,595,859</b>	<b>\$1,621,432</b>	<b>\$1,647,772</b>	<b>\$1,734,902</b>
<b>TOTAL SEWER ENTERPRISE EXPENSES</b>															
<b>TOTAL SEWER ENTERPRISE EXPENSES</b>	<b>\$889,508</b>	<b>\$818,392</b>	<b>\$901,895</b>	<b>\$1,139,924</b>		<b>\$2,552,671</b>	<b>\$12,995,396</b>	<b>\$1,868,143</b>	<b>\$1,829,424</b>	<b>\$1,782,554</b>	<b>\$1,773,558</b>	<b>\$1,804,462</b>	<b>\$1,836,294</b>	<b>\$1,869,080</b>	<b>\$1,962,849</b>
<b>Percent Change</b>															
<b>Percent Change</b>		-8.0%	10.2%	10.3%		123.9%	409.1%	-85.6%	-2.1%	-2.6%	-0.5%	1.7%	1.8%	1.8%	5.0%
Total Sewer Fund Revenues	790,722	715,010	695,632	587,000		2,858,089	13,182,296	1,892,579	1,948,846	2,006,801	2,066,495	2,127,980	2,191,310	2,256,539	2,323,725
Total Sewer Fund Expenses	889,508	818,392	901,895	1,139,924		2,552,671	12,995,396	1,868,143	1,829,424	1,782,554	1,773,558	1,804,462	1,836,294	1,869,080	1,962,849
Total Change in Sewer Fund	(98,786)	(103,383)	(206,263)	(552,924)		305,419	186,900	24,436	119,422	224,247	292,937	323,518	355,016	387,459	360,876
Sewer Fund Ending Balance	914,379	810,997	604,734	51,810		357,229	544,129	568,565	687,987	912,234	1,205,171	1,528,689	1,883,705	2,271,164	2,632,040
<b>Debt Service Coverage:</b>															
Operating Revenue	\$789,688	\$712,266	\$689,429	\$587,000		\$1,112,089	\$1,482,296	\$1,892,579	\$1,948,846	\$2,006,801	\$2,066,495	\$2,127,980	\$2,191,310	\$2,256,539	\$2,323,725
Less Operating Expenses	781,974	723,021	741,299	883,924		888,603	915,262	942,719	971,001	1,000,131	1,030,135	1,061,039	1,092,870	1,125,656	1,159,426
<b>Net Operating Revenue</b>	<b>\$7,714</b>	<b>-\$10,756</b>	<b>-\$51,870</b>	<b>-\$296,924</b>		<b>\$223,486</b>	<b>\$567,034</b>	<b>\$949,859</b>	<b>\$977,845</b>	<b>\$1,006,670</b>	<b>\$1,036,361</b>	<b>\$1,066,941</b>	<b>\$1,098,440</b>	<b>\$1,130,883</b>	<b>\$1,164,299</b>
<b>Debt Coverage Met (&gt;1.25)?</b>	<b>0.072</b>	<b>-0.107</b>	<b>-0.499</b>	<b>-2.013</b>		<b>1.064</b>	<b>2.099</b>	<b>1.278</b>	<b>1.315</b>	<b>1.354</b>	<b>1.394</b>	<b>1.435</b>	<b>1.478</b>	<b>1.521</b>	<b>1.566</b>
	<b>NO</b>	<b>NO</b>	<b>NO</b>	<b>NO</b>		<b>NO</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>
<b>Reserve Target Met? (&gt;0)?</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>		<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>	<b>YES</b>









**Appendix F**  
**California City – Sewer Enterprise**  
**Sewer Impact Fee Fixed Asset List**

Fixed Asset Description	In Service Date	Acquired Price	Years from Present	Escalation Factor	Escalated Prices	Acc. Deprec.	Escalated Deprec	Book Value	RCNLD
Pumps, sewer (2)	1/15/1974	\$3,266.55	39.99	403.80%	\$16,456.86	\$3,266.55	\$16,456.86	\$0.00	\$1,645.69
Fencing,sewer pond	3/15/1974	\$1,506.88	39.82	403.80%	\$7,591.65	\$1,506.88	\$7,591.65	\$0.00	\$759.17
Sewer pmp-ejection	2/15/1974	\$682.50	39.90	403.80%	\$3,438.43	\$682.50	\$3,438.43	\$0.00	\$343.84
PIPE 270X10" swr POND	11/15/1973	\$2,700.00	40.15	444.61%	\$14,704.45	\$2,700.00	\$14,704.45	\$0.00	\$1,470.44
Aerators swr Pond	1/1/1971	\$10,500.00	43.03	591.31%	\$72,587.62	\$10,500.00	\$72,587.62	\$0.00	\$7,258.76
Stabilization Pond	9/30/1971	\$17,825.58	42.28	591.31%	\$123,230.13		\$0.00	\$17,825.58	\$123,230.13
Flow mtrs w/ acc (2)	10/28/1976	\$4,581.32	37.20	331.60%	\$19,772.99	\$4,581.32	\$19,772.99	\$0.00	\$1,977.30
Power rod (unit 213)	7/13/1981	\$13,589.94	32.49	194.93%	\$40,081.30	\$13,589.94	\$40,081.30	\$0.00	\$4,008.13
Sewer clean machine	12/18/1985	\$1,904.57	28.05	130.27%	\$4,385.66	\$1,904.57	\$4,385.66	\$0.00	\$438.57
Pump, 310 lb roller	6/6/1990	\$2,004.94	23.59	106.87%	\$4,147.60	\$2,004.94	\$4,147.60	\$0.00	\$414.76
Pump, homelift diaph	6/30/1990	\$1,494.58	23.52	106.87%	\$3,091.82	\$1,494.58	\$3,091.82	\$0.00	\$309.18
Generator, portable	8/21/1990	\$1,486.44	23.38	106.87%	\$3,074.98	\$1,486.44	\$3,074.98	\$0.00	\$307.50
Air gas blower	3/8/1993	\$1,174.39	20.83	91.51%	\$2,249.13	\$1,174.39	\$2,249.13	\$0.00	\$224.91
30 mins cba pk(air)	4/28/1993	\$1,612.30	20.69	91.51%	\$3,087.79	\$1,612.30	\$3,087.79	\$0.00	\$308.78
30 mins cba pk(air)	4/28/1993	\$1,612.30	20.69	91.51%	\$3,087.79	\$1,612.30	\$3,087.79	\$0.00	\$308.78
6.1 cu ft ref/freezer	10/6/1994	\$739.00	19.25	83.24%	\$1,354.17	\$739.00	\$1,354.17	\$0.00	\$135.42
Digital mtr w/probe	5/20/1996	\$527.33	17.63	74.50%	\$920.20	\$527.33	\$920.20	\$0.00	\$92.02
Sewer Plan-eng	6/30/1986	\$332,238.28	27.52	127.58%	\$756,109.38	\$332,238.28	\$756,109.38	\$0.00	\$75,610.94
Sewer Plant - constr	6/30/1986	\$549,516.87	27.52	127.58%	\$1,250,592.98	\$549,516.87	\$1,250,592.98	\$0.00	\$125,059.30
Sewer Plant - constr	6/30/1986	\$549,516.86	27.52	127.58%	\$1,250,592.96	\$549,516.86	\$1,250,592.96	\$0.00	\$125,059.30
Sewer trtmnt plant	6/1/1994	\$6,813,080.58	19.60	83.24%	\$12,484,545.16	\$5,177,941.24	\$9,488,254.32	\$1,635,139.34	\$2,996,290.84
A/p north sewer / sch	6/1/1994	\$1,413,604.47	19.60	83.24%	\$2,590,342.01	\$537,169.70	\$984,329.97	\$876,434.77	\$1,606,012.04
90 ford mgr (105)	8/2/1990	\$8,835.56	23.43	106.87%	\$18,278.03	\$8,835.56	\$18,278.03	\$0.00	\$1,827.80
Weed cut underwtr	6/30/1996	\$13,745.00	17.52	74.50%	\$23,985.29	\$11,683.25	\$20,387.50	\$2,061.75	\$3,597.79
Trailer mnt flusher	10/21/1998	\$27,067.00	15.21	63.90%	\$44,362.00	\$27,067.00	\$44,362.00	\$0.00	\$4,436.20
95 ford mgr (105)	12/10/1998	\$8,561.83	15.07	63.90%	\$14,032.58	\$8,561.83	\$14,032.58	\$0.00	\$1,403.26
Pressure Washer	4/27/1999	\$1,525.48	14.69	61.27%	\$2,460.09	\$1,525.48	\$2,460.09	\$0.00	\$246.01
Aurora pump	6/15/1999	\$1,503.94	14.56	61.27%	\$2,425.36	\$1,503.94	\$2,425.36	\$0.00	\$242.54
Easement	12/21/1998	\$2,760.00	15.04	63.90%	\$4,523.56		\$0.00	\$2,760.00	\$4,523.56
Pump	3/30/1999	\$656.40	14.77	61.27%	\$1,058.56	\$656.40	\$1,058.56	\$0.00	\$105.86
Roll Gate 7X25'	11/29/1999	\$1,080.00	14.10	61.27%	\$1,741.68	\$1,080.00	\$1,741.68	\$0.00	\$174.17
Wwtp Expansion	12/15/1999	\$2,934.46	14.05	61.27%	\$4,732.31	\$2,054.12	\$3,312.62	\$880.34	\$1,419.70
Gate Controller	1/25/2000	\$1,620.65	13.94	57.57%	\$2,553.61	\$1,620.65	\$2,553.61	\$0.00	\$255.36
Wwtp Expansion	2/11/2000	\$7,491.54	13.90	57.57%	\$11,804.21	\$4,869.50	\$7,672.74	\$2,622.04	\$4,131.48
Jeronimo 2000 mon	2/1/2000	\$1,089.42	13.92	57.57%	\$1,716.57	\$1,089.42	\$1,716.57	\$0.00	\$171.66
Plotter, colorpro	2/7/2000	\$2,206.08	13.91	57.57%	\$3,476.06	\$2,206.08	\$3,476.06	\$0.00	\$347.61
Plotter 36" wide	2/7/2000	\$4,169.83	13.91	57.57%	\$6,570.29	\$4,169.83	\$6,570.29	\$0.00	\$657.03
Monitor, 19"	2/7/2000	\$781.85	13.91	57.57%	\$1,231.94	\$781.85	\$1,231.94	\$0.00	\$123.19
Monitor, 21"	2/7/2000	\$1,425.35	13.91	57.57%	\$2,245.88	\$1,425.35	\$2,245.88	\$0.00	\$224.59
Dat drive ext backup	2/7/2000	\$1,349.21	13.91	57.57%	\$2,125.91	\$1,349.21	\$2,125.91	\$0.00	\$212.59
Magnatrakloc w/ sof	8/16/1999	\$625.00	14.39	61.27%	\$1,007.92	\$625.00	\$1,007.92	\$0.00	\$100.79
Sub pump (installed)	2/14/2000	\$2,000.00	13.89	57.57%	\$3,151.35	\$2,000.00	\$3,151.35	\$0.00	\$315.13
Digitizer backlit (wall)	3/16/2000	\$7,528.90	13.80	57.57%	\$11,863.08	\$7,528.90	\$11,863.08	\$0.00	\$1,186.31
Software cadd sta	5/4/2000	\$18,670.09	13.67	57.57%	\$29,417.95	\$18,670.09	\$29,417.95	\$0.00	\$2,941.79
Inline wkr air system	6/12/2000	\$690.00	13.56	57.57%	\$1,087.21	\$690.00	\$1,087.21	\$0.00	\$108.72
5500 watt generator	6/1/2000	\$1,338.63	13.59	57.57%	\$2,109.24	\$1,338.63	\$2,109.24	\$0.00	\$210.92
Computer, 600 mhz	4/27/2000	\$2,330.69	13.69	57.57%	\$3,672.40	\$2,330.69	\$3,672.40	\$0.00	\$367.24
Hp kayak x4800	3/8/2000	\$14,829.46	13.82	57.57%	\$23,366.37	\$14,829.46	\$23,366.37	\$0.00	\$2,336.64
Sewer line	6/1/2000	\$16,665.00	13.59	57.57%	\$26,258.58	\$10,832.25	\$17,068.08	\$5,832.75	\$9,190.50
Test kit, waste water	8/25/2000	\$3,013.73	13.36	57.57%	\$4,748.65	\$3,013.73	\$4,748.65	\$0.00	\$474.87
Turbidimeter	8/31/2000	\$2,004.13	13.34	57.57%	\$3,157.85	\$2,004.13	\$3,157.85	\$0.00	\$315.79
Printer laserjet	10/3/2000	\$1,233.36	13.25	57.57%	\$1,943.37	\$1,233.36	\$1,943.37	\$0.00	\$194.34
Vacuum regulator	10/10/2000	\$982.41	13.23	57.57%	\$1,547.96	\$982.41	\$1,547.96	\$0.00	\$154.80
Sewer master plan	1/19/2001	\$37,511.92	12.96	53.46%	\$57,567.32	\$22,507.15	\$34,540.39	\$15,004.77	\$23,026.93
Rebuild pump motor	2/21/2001	\$4,751.30	12.87	53.46%	\$7,291.54	\$4,751.30	\$7,291.54	\$0.00	\$729.15
Computer contr/surv	2/22/2001	\$39,643.77	12.86	53.46%	\$60,838.94	\$39,643.77	\$60,838.94	\$0.00	\$6,083.89
Chopper pump, vaughn	3/9/2001	\$14,147.36	12.82	53.46%	\$21,711.11	\$14,147.36	\$21,711.11	\$0.00	\$2,171.11
Chemical drum pump	3/19/2001	\$765.28	12.79	53.46%	\$1,174.43	\$765.28	\$1,174.43	\$0.00	\$117.44
Aurora pump, w/ base	1/8/2001	\$2,858.38	12.99	53.46%	\$4,386.59	\$2,858.38	\$4,386.59	\$0.00	\$438.66
1250 sq ft slab w/ ftng	9/4/2001	\$2,187.50	12.33	53.46%	\$3,357.03	\$1,312.50	\$2,014.22	\$875.00	\$1,342.81
Truck crane, ford	8/21/2001	\$42,000.00	12.37	53.46%	\$64,454.91	\$42,000.00	\$64,454.91	\$0.00	\$6,445.49
1,715' fence	10/17/2001	\$15,160.00	12.21	53.46%	\$23,265.15	\$9,096.00	\$13,959.09	\$6,064.00	\$9,306.06
Water lv contr box	9/27/2001	\$677.31	12.27	53.46%	\$1,039.43	\$677.31	\$1,039.43	\$0.00	\$103.94
Aurora pump	8/12/2001	\$586.80	12.39	53.46%	\$900.53	\$586.80	\$900.53	\$0.00	\$90.05
Ras pump	9/13/2001	\$12,096.33	12.31	53.46%	\$18,563.52	\$12,096.33	\$18,563.52	\$0.00	\$1,856.35
20' cargo container	12/31/2001	\$2,161.50	12.01	53.46%	\$3,317.13	\$1,296.90	\$1,990.28	\$864.60	\$1,326.85
Professional services	6/30/2002	\$15,624.00	11.51	50.54%	\$23,519.76	\$8,593.20	\$12,935.87	\$7,030.80	\$10,583.89
Rotameter	3/27/2002	\$731.81	11.77	50.54%	\$1,101.64	\$731.81	\$1,101.64	\$0.00	\$110.16
Eng Services	2/4/2002	\$5,900.00	11.91	50.54%	\$8,881.63	\$3,245.00	\$4,884.90	\$2,655.00	\$3,996.73
Professional services	6/30/2002	\$979,813.00	11.51	50.54%	\$1,474,972.36	\$538,897.15	\$811,234.80	\$440,915.85	\$663,737.56



Chemical pump	3/7/2002	\$3,221.76	11.83	50.54%	\$4,849.91	\$3,221.76	\$4,849.91	\$0.00	\$484.99
Chemical pump	3/7/2002	\$3,221.76	11.83	50.54%	\$4,849.91	\$3,221.76	\$4,849.91	\$0.00	\$484.99
Steel building	4/11/2002	\$9,700.77	11.73	50.54%	\$14,603.16	\$4,268.34	\$6,425.39	\$5,432.43	\$8,177.77
Professional services	6/30/2002	\$84,185.34	11.51	50.54%	\$126,729.33	\$46,301.94	\$69,701.14	\$37,883.40	\$57,028.20
Professional services	6/30/2002	\$98,377.36	11.51	50.54%	\$148,093.45	\$54,107.55	\$81,541.40	\$44,269.81	\$66,642.05
Professional services	6/30/2002	\$69,799.28	11.51	50.54%	\$105,073.12	\$38,389.60	\$57,790.21	\$31,409.68	\$47,282.91
Office exp/ cont rm	6/30/2002	\$36,067.02	11.51	50.54%	\$54,293.89	\$15,869.49	\$23,889.31	\$20,197.53	\$30,404.58
Office exp/ cont rm	3/25/2002	\$2,476.00	11.78	50.54%	\$3,727.27	\$1,089.44	\$1,640.00	\$1,386.56	\$2,087.27
Pump crane	7/22/2002	\$2,478.59	11.45	50.54%	\$3,731.17	\$2,478.59	\$3,731.17	\$0.00	\$373.12
Vac reg w/ pump	10/29/2002	\$1,590.44	11.18	50.54%	\$2,394.19	\$1,590.44	\$2,394.19	\$0.00	\$239.42
Flowmtr w/ sig conv	10/29/2002	\$4,103.10	11.18	50.54%	\$6,176.65	\$4,103.10	\$6,176.65	\$0.00	\$617.66
Flowmeter	10/8/2002	\$2,510.00	11.24	50.54%	\$3,778.46	\$2,510.00	\$3,778.46	\$0.00	\$377.85
Chlorine control valve	1/30/2003	\$1,263.82	10.93	46.02%	\$1,845.47	\$1,263.82	\$1,845.47	\$0.00	\$184.55
Ysi meter mod #550a-25	5/8/2003	\$751.50	10.66	46.02%	\$1,097.36	\$751.50	\$1,097.36	\$0.00	\$109.74
Improvements	6/30/2003	\$760,087.27	10.51	46.02%	\$1,109,904.12	\$380,043.64	\$554,952.07	\$380,043.63	\$554,952.06
Office exp/control rm	6/30/2003	\$63,825.97	10.51	46.02%	\$93,200.75	\$31,912.99	\$46,600.38	\$31,912.98	\$46,600.37
Mechanical bar screen	6/30/2003	\$30,395.60	10.51	46.02%	\$44,384.64	\$12,158.24	\$17,753.86	\$18,237.36	\$26,630.79
Monitor, 17" flat panel scr	3/5/2004	\$1,463.96	9.83	42.60%	\$2,087.59	\$1,317.56	\$1,878.83	\$146.40	\$208.76
Sewer line replacement	3/9/2004	\$346,765.19	9.82	42.60%	\$494,483.54	\$31,208.87	\$44,503.52	\$315,556.32	\$449,980.01
Computer, Dell P4	7/20/2003	\$1,573.52	10.46	46.02%	\$2,297.71	\$1,573.52	\$2,297.71	\$0.00	\$229.77
Radio Unit, 2-way Base	9/18/2003	\$881.78	10.29	46.02%	\$1,287.60	\$881.78	\$1,287.60	\$0.00	\$128.76
WWTP Upgrade	12/2/2004	\$17,499.98	9.08	42.60%	\$24,954.79	\$7,874.99	\$11,229.65	\$9,624.99	\$13,725.14
Pump Station repair	5/11/2005	\$10,631.00	8.65	34.18%	\$14,264.81	\$4,252.40	\$5,705.93	\$6,378.60	\$8,558.89
Aspen, Lasky Sewer	6/30/2005	\$41,644.89	8.51	34.18%	\$55,879.66	\$3,331.59	\$4,470.37	\$38,313.30	\$51,409.29
Wall Construction	11/18/2005	\$10,714.03	8.12	34.18%	\$14,376.23	\$857.12	\$1,150.09	\$9,856.91	\$13,226.13
Intel North 40 System (Greg's)	10/26/2005	\$706.78	8.19	34.18%	\$948.37	\$56.54	\$75.87	\$650.24	\$872.50
BW Gas Alert Analyzer	1/10/2006	\$1,095.00	7.98	28.22%	\$1,403.97	\$76.65	\$98.28	\$1,018.35	\$1,305.69
Computer	1/10/2006	\$1,034.38	7.98	28.22%	\$1,326.25	\$724.07	\$928.38	\$310.31	\$397.87
Improvements	6/30/2006	\$24,339.80	7.51	28.22%	\$31,207.64	\$1,703.79	\$2,184.54	\$22,636.01	\$29,023.10
Aerial Photos	5/31/2006	\$2,050.00	7.59	28.22%	\$2,628.44	\$1,435.00	\$1,839.91	\$615.00	\$788.53
Alarm System	7/1/2006	\$3,155.00	7.51	28.22%	\$4,045.23	\$1,545.95	\$1,892.16	\$1,609.05	\$2,063.07
Plant Pro 3" Trash Pump	7/13/2006	\$2,696.83	7.47	28.22%	\$3,457.78	\$1,887.78	\$2,420.45	\$809.05	\$1,037.34
2006 Ford F250 Truck	7/19/2006	\$9,551.34	7.46	28.22%	\$12,246.39	\$9,551.34	\$12,246.39	\$0.00	\$1,224.64
Airphoto Imagery- Cal City	7/25/2006	\$3,239.57	7.44	28.22%	\$4,153.66	\$2,267.70	\$2,907.57	\$971.87	\$1,246.10
Master Plans Base Mapping	1/9/2007	\$5,378.81	6.98	23.17%	\$6,625.15	\$3,227.29	\$3,975.09	\$2,151.52	\$2,650.05
Chlorine Scrubber Acid Wash	3/9/2007	\$27,133.66	6.82	23.17%	\$33,420.86	\$16,280.20	\$20,052.52	\$10,853.46	\$13,368.34
A/C Unit	5/1/2007	\$3,250.10	6.67	23.17%	\$4,003.19	\$975.03	\$1,200.96	\$2,275.07	\$2,802.23
Salalift II Winch	4/3/2007	\$1,992.10	6.75	23.17%	\$2,453.69	\$1,992.10	\$2,453.69	\$0.00	\$245.37
50% Sludge Master DD System	7/26/2006	\$361,675.00	7.44	28.22%	\$463,727.00	\$361,675.00	\$463,727.00	\$0.00	\$46,372.70
Sewer Backbone-Impact Fees	6/30/2007	\$35,390.81	6.51	23.17%	\$43,591.29	\$21,234.49	\$26,154.78	\$14,156.32	\$17,436.51
Sludge Master (50%)	11/29/2007	\$390,675.00	6.09	23.17%	\$481,199.10	\$390,675.00	\$481,199.10	\$0.00	\$48,119.91
Centrifuge/Dryer	8/2/2007	\$3,838.39	6.42	23.17%	\$4,727.79	\$2,303.03	\$2,836.67	\$1,535.36	\$1,891.12
Influent Pump	8/11/2007	\$10,202.36	6.39	23.17%	\$12,566.37	\$6,121.42	\$7,539.83	\$4,080.94	\$5,026.54
Natural Gas Main	12/12/2007	\$1,293.13	6.06	23.17%	\$1,592.76	\$775.88	\$955.66	\$517.25	\$637.10
Aurora Pump	7/25/2007	\$947.21	6.44	23.17%	\$1,166.69	\$568.33	\$700.02	\$378.88	\$466.67
Flowmeter, Abb w/ Tubes	9/11/2007	\$888.14	6.31	23.17%	\$1,093.93	\$532.88	\$656.35	\$355.26	\$437.58
Influent Pump Invertor	9/26/2007	\$18,394.92	6.27	23.17%	\$22,657.24	\$11,036.95	\$13,594.34	\$7,357.97	\$9,062.90
Sewer Expansion Eng	6/30/2008	\$84,200.46	5.51	19.83%	\$100,898.93	\$42,100.23	\$50,449.47	\$42,100.23	\$50,449.47
Revalidation Chlorine Sys	6/30/2008	\$17,365.64	5.51	19.83%	\$20,809.56	\$8,682.82	\$10,404.78	\$8,682.82	\$10,404.78
Chlor Analyz Motor	2/14/2008	\$1,673.48	5.88	19.83%	\$2,005.36	\$1,673.48	\$2,005.36	\$0.00	\$200.54
Fence	3/28/2008	\$11,090.00	5.76	19.83%	\$13,289.35	\$2,772.50	\$3,322.34	\$8,317.50	\$9,967.01
Sewer Backbone-Impact Fees	6/30/2008	\$68,684.56	5.51	19.83%	\$82,305.95	\$34,342.28	\$41,152.97	\$34,342.28	\$41,152.97
Pump	9/16/2009	\$1,531.30	4.29	14.89%	\$1,759.24	\$1,225.04	\$1,407.40	\$306.26	\$351.85
Engineering Service	10/5/2009	\$1,320.00	4.24	14.89%	\$1,516.49	\$528.00	\$606.60	\$792.00	\$909.89
Engineering Service	11/5/2009	\$2,500.00	4.16	14.89%	\$2,872.14	\$1,000.00	\$1,148.86	\$1,500.00	\$1,723.29
Computer	12/11/2009	\$812.59	4.06	14.89%	\$933.55	\$325.04	\$373.42	\$487.55	\$560.13
RAS Pump	3/19/2010	\$9,408.02	3.79	11.40%	\$10,480.56	\$5,644.81	\$6,288.33	\$3,763.21	\$4,192.22
Influent Pump	3/26/2010	\$16,627.61	3.77	11.40%	\$18,523.20	\$9,976.57	\$11,113.92	\$6,651.04	\$7,409.27
Chlorine Scrubber Unit	4/9/2010	\$24,177.47	3.73	11.40%	\$26,933.76	\$14,506.48	\$16,160.25	\$9,670.99	\$10,773.51
Air Conditioner	5/4/2010	\$3,352.01	3.66	11.40%	\$3,734.15	\$2,011.21	\$2,240.49	\$1,340.80	\$1,493.65
Engineering Service	6/30/2010	\$8,781.00	3.51	11.40%	\$9,782.05	\$2,634.30	\$2,934.62	\$6,146.70	\$6,847.44
Influent Lift Station Pump CTRL	9/27/2010	\$50,625.84	3.26	11.40%	\$56,397.30	\$30,375.50	\$33,838.38	\$20,250.34	\$22,558.93
Engineering Service	10/18/2010	\$53,800.00	3.21	11.40%	\$59,933.33	\$16,140.00	\$17,980.00	\$37,660.00	\$41,953.33
Air Compressor Pump	1/11/2011	\$1,176.56	2.97	8.50%	\$1,276.58	\$470.62	\$510.63	\$705.94	\$765.95
RAS Pump	3/21/2011	\$11,392.40	2.78	8.50%	\$12,360.86	\$4,556.96	\$4,944.35	\$6,835.44	\$7,416.52
Sludge Interface Detect (30)	8/4/2011	\$922.88	2.41	8.50%	\$1,001.33	\$369.15	\$400.53	\$553.73	\$600.80
Water Level MTR-Geotech	9/23/2011	\$1,420.38	2.27	8.50%	\$1,541.13	\$568.15	\$616.45	\$852.23	\$924.68
Hi-Pressure Sewer Flusher Hose	10/27/2011	\$1,561.56	2.18	8.50%	\$1,694.31	\$624.62	\$677.72	\$936.94	\$1,016.59
Ras Pump Manifold	12/20/2011	\$918.97	2.03	8.50%	\$997.09	\$367.59	\$398.84	\$551.38	\$598.25
Turbidimeters-2/Chlor Analyzer	5/24/2012	\$12,938.84	1.61	5.26%	\$13,619.31	\$2,587.77	\$2,723.86	\$10,351.07	\$10,895.44
Mechanical Seal	9/27/2012	\$1,979.27	1.26	5.26%	\$2,083.36	\$395.85	\$416.67	\$1,583.42	\$1,666.69
<b>Total</b>		<b>\$13,964,916</b>			<b>\$24,619,800</b>	<b>\$9,720,636</b>		<b>\$4,244,280</b>	<b>\$7,646,185</b>